

July—August, 1926

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

An International Record of Single Tax Progress Founded in 1901

The Copenhagen International Single Tax Conference

Reported by Chester C. Platt

Opening Address at the Conference

Charles O'Connor Hennessy

Land Values Taxation in Practice

Frederic C. Leubuscher

How Ohio Helps the Home Seeker

Howard M. Holmes

Commonwealth Land Party Nominates in Missouri

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INDEX TO CONTENTS

COMMENT AND REFLECTION.....	99
EDITORIALS.....	103
HENRY GEORGE FOUNDATION.....	104
HENRY GEORGE CONGRESSAT PHILADELPHIA SESQUICENTENNIAL.....	105
HOW OHIO "HELPS" THE HOMESEEKER <i>Howard M. Holmes</i>	106
SANTA FE APPROVES SINGLE TAX IN CALIFORNIA <i>E. P. E. Troy</i>	107
LABOR AND DEMOCRACY..... <i>Percy R. Meggy</i>	109
POULTNEY BIGELOW ON HENRY GEORGE.....	111
DEATH OF EDWARD M. CAFFALL.....	111
THE COPENHAGEN CONFERENCE..... <i>Chester C. Platt</i>	115
CHAIRMAN HENNESSY'S OPENING ADDRESS.....	117
LAND VALUES TAXATION IN PRACTICE <i>F. C. Leubuscher</i>	119
SOME RECENT PAMPHLETS.....	124
CORRESPONDENCE.....	125
NEWS NOTES AND PERSONALS.....	126
..... <i>F. C. Leubuscher</i>	119

WHAT LAND AND FREEDOM STANDS FOR

Taking the full rent of land for public purposes insures the fullest and best use of all land. In cities this would mean more homes and more places to do business and therefore lower rents. In rural communities it would mean the freedom of the farmer from land mortgages and would guarantee him full possession of his entire product at a small land rental to the government without the payment of any taxes. It would prevent the holding of mines idle for the purpose of monopoly and would immensely increase the production and therefore greatly lower the price of mine products.

Land can be used only by the employment of labor. Putting land to its fullest and best use would create an unlimited demand for labor. With an unlimited demand for labor, the job would seek the man, not the man seek the job, and labor would receive its full share of the product.

The freeing from taxation of all buildings, machinery, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes and every product of labor and intellect, will encourage men to build and to produce, will reward them for their efforts to improve the land, to produce wealth and to render the services that the people need, instead of penalizing them for these efforts as taxation does now.

It will put an end to legalized robbery by the government which now pries into men's private affairs and exacts fines and penalties in the shape of tolls and taxes on every evidence of man's industry and thrift.

All labor and industry depend basically on land, and only in the measure that land is attainable can labor and industry be prosperous. The taking of the full Rent of Land for public purposes would put and keep all land forever in use to the fullest extent of the people's needs, and so would insure real and permanent prosperity for all.

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Comment and Reflection

WILLIAM T. FOSTER and Waddill Catchings started a very pretty discussion in their work on "Profits," and followed this up with an article in a recent number of the *Atlantic Monthly* entitled "The Dilemma of Thrift." In the *Atlantic* article these gentlemen lay the failure of prosperity to continue indefinitely at the door of thrift. Harriet Bindley Fitt replies to Messrs. Foster and Catchings in the July *Atlantic*, in an article entitled "The Ancient Virtue."

THE authors of "Profits" are to be commended for an honest, and from their point of view, an unbiased examination of the problem, why periodic "prosperity" is followed by years of depression and unemployment. We would not wholly dismiss these ingenious and ingenuous explanations of why this is so, since in the economic confusion resulting from the denial of the primary laws of distribution a lot of subsidiary factors assume an importance that is not of their own by right.

AND assuming this to be so, Mrs. Fitt, who received her Doctorate of economics from Columbia, makes a reply which while a demonstration of the unsoundness of the position taken by the authors of "Profits," leaves us pretty much where we were before. She, too, is obsessed by the notion of "business cycles"—i.e., that these are the inevitable accompaniment of industrial progress, that prosperity must be followed by depressions and these by periods of recovery in which industry again draws itself together, wages begin to be normal, and business continues fairly active until the next interruption.

MRS FITT tells us that "as business is now organized it is impossible to prevent the recurrence of depressions." But she sounds a note of hope in the following: "Progress is to be expected only through an increasing knowledge of the causes of business crises and more accurate forecasting of the future," to the first clause of which sentence we append a fervent "amen."

IF in the consideration of any problem we omit one or two important factors any possible explanation comes easy and looks plausible. The thing can be done in mathematics or chemistry. In the department of economics the process is fatally easy. If we omit land as a factor,

and ignore economic rent, the weirdest explanations do not lack a certain plausibility. The absence of these factors multiplies words and gives a fatuous distinction to "Learning." Controversy rages fiercely, though somewhat erratically, around scholastic terms that bewilder the neophyte. This is the reason why political economy is a dead study and why nobody really cares. The simplicity of its fundamental laws and the harmony of their relation are obscured in a maze of pretentious nonsense, fearfully and wonderfully made. Entire vocabularies of technical terms are injected into the discussion and these serve, not to elucidate, but to render opaque what could be made as clear as crystal.

HOW can any definite conclusion be arrived at when economists persistently ignore the relation of land and its rent to production and distribution? In a word, when life is dependent upon access to land and when such access is conditioned upon private whim or profit, economists talk in terms wholly foreign to these very patent considerations. Where the private appropriation of economic rent determines the course of industry, the rate of wages, the return to capital, these gentlemen talk of "business cycles" and of "periodic depressions," as if these were the naturally ordered incidents of divine intention, like the cataclysms of nature.

IN the world of production men make things for consumption or exchange. These they must get from the earth. Instead of having free access to this earth they must pay others for its use and occupancy. The price paid is the natural economic rent, plus the speculative rent. Landowners, producing nothing, contributing nothing, are the silent partners in all industry. The more they take the less there is for those who make. As the demand of the landowners increases, the ability of production to meet the demand steadily lessens. Then the interruption comes; more is demanded than labor and capital can pay, and at the same time reproduce themselves. The "business cycle" has run its course, the period of depression has set in. We now face a period of hard times and unemployment.

AS men are turned from factory doors, they mutter bitter things against "capital." Capital wonders why labor is so unreasonable. Profits are declining, sales are decreasing, and capital cannot pay the wages that are

asked. It never occurs to either of these partners in industry to look for "the silent partner," whose subtle exactions are the real cause of the breakdown of industry. And around this problem of economic depression, just by ignoring the presence of this "silent partner," waiting in the background, so-called political economy has built its conflicting theories, its fanciful explanations. The professors of this science say nice things of one another; hail as matters of supreme importance discoveries of new and strange terms, and mixing this fearful hodge-podge serve it up to students at universities and colleges, who straightway forget it all as soon as the doors of their alma mater close upon them. They have learned nothing and most of them have the sense to know it.

IN an address to the Alumni of Amherst College President Coolidge said: "We justify the greater and greater accumulations of capital because we believe that therefrom flows the support of all science, art, learning and the charities which administer to the societies of life, all carrying their beneficent effects to the people as a whole." Undoubtedly it is this smug and complacent philosophy which reconciles many minds to the growth of modern fortunes. Instead of impressing them with the inequality in the distribution of wealth, or provoking thoughtful consideration of the growing menace of great fortunes and the methods by which they are acquired, superficial thinkers contemplate with satisfaction the great gifts made by the wealthy to art, science and education, and justify, in the words of the President, "greater and greater accumulations."

FEW men fit better into the times we live in than the present occupant of the White House. He typifies perfectly what the Germans call the *zeit geist* of the period. He is its High Priest. The status quo is his religion. With no inclination to question the justice of present economic and social arrangements, and with little capacity for independent judgment, he voices the easy and contented satisfaction with things as they are. He would as soon think of questioning them as he would hazard a voyage into unknown seas. He is no explorer, this Vermont villager; his economic philosophy is the dicta of the country store, where he imbibed such concepts as he brings with him into the White House. He did not make the world, and he accepts it as he finds it, with its comfortable standards, and he regards it all with an unquestioning faith in its permanence.

IT never occurs to him for a moment that the people are abundantly able to furnish their own art, science and education. They need be beholden to no one for these gifts if the natural fund that they create—the economic rent of land—were drawn upon for their art, science and education. Because the city of New York did not collect the natural revenue that is its own by right, the city has paid in the last fifty years in interest alone upon its bonded

indebtedness sufficient to have made it the garden spot of the world. It might have rivalled Athens in its art, Rome in its magnificence. The charities of which it boasts would have dwindled as the need for them diminished; help to those crippled and incapacitated, the blind, the halt, would have been administered, not in the name of Charity but in the name of Christ. There would not have been so many "great accumulations" for the President to boast about, but such as could have stood the acid test of a just economic order, would at least have been free from the taint of suspicion and the possessors untroubled by the consciousness that they must make their peace with God by liberal donations before or after they started on the journey to meet Him!

WE have before this commented on what seems to us the popular delusion of reformers regarding the efficacy of *mere forms* of government to secure fundamental changes for the better, the Initiative and Referendum, the direct primary, commission government for cities, political devices which at various times have enlisted the earnest support of Henry Georgites. As for the I and R, these now are very general throughout the states, and nowhere have they created any political or economic revolution. It is well to have these democratic instruments at hand for the uses to which in an emergency they may be put, but without a *democratic consciousness* they are of little importance, and in saying this we are in no wise opposed to the submission through this agency of measures for changes in our tax system in the direction of the Single Tax, or for the adoption of the full measure of the reform to which we are pledged.

THE error made by the enthusiastic advocates of the reforms which have so far failed of any important results, is the same as that made in the larger field of democracy by those who only imperfectly conceive its meanings. If democracy is only a form of government it is hardly worth while to struggle for its attainment. For under such forms venality and corruption, privilege and inequality of conditions, persist. Under the shade of democratic forms parasitism flourishes. We have changed nothing merely by putting the vote into the hands of men and women, for everywhere, as Henry George has told us, it is ignorance that enslaves men, and the grossest forms of economic tyranny may continue under republican systems of government as under monarchic forms.

IT is because of the unconscious recognition of this truth that nearly half of our citizens entitled to vote do not go to the polls. It is because of this that forms of dictatorship have arisen in Italy and Spain, and now in Belgium. The inefficiency of democratic forms without a democratic consciousness is becoming more and more

clear as time goes on. To get anything done it is necessary to set in motion some conscious determination, some civic motive that will arouse men to action, that will end the loose inefficiency of careless citizenship, the stolid indifference of the masses. Mussolini may not be the Apostolic voice of this revolt against a nation's dry rot, but he is a consequence, and as such is worthy of study.

DEMOCRATIC institutions are important, but they cannot endure built upon economic inequality. Other civilizations have perished through causes of decay identically the same. It is the nature of justice that wherever her claims are denied the punishment is death—and this is the law for nations even more than for individuals. For seventy years the United States grew in power and influence. To all intents and to all appearances we were a great and growing nation; in reality we were slowly yielding to a power that was sapping our vitals. Half of the nation was free; in the southern half of the country, its least important half in culture and enlightenment, slavery existed; justice was denied, and in consequence the institution of slavery was entrenched at Washington, and every step that might have been taken for human freedom was halted by that incubus. We who might have been a beacon light to the world, saw our glorious pretensions denied in the shadow of that great Wrong. Then because they whom the gods would destroy they first make mad, the arrogant slave power of the South sought the dread arbitrament of arms for the perpetuation of their institution, and the Civil War was upon us. We lived through it and escaped the peril that faced us, though at a fearful cost. But as surely as justice determines the fate of nations, so would Slavery have destroyed us if not itself destroyed.

TODAY another great injustice overspreads the world. Slavery in comparison was a pygmy wrong. It is slowly sapping the strength of the nations, destroying all true perspective, atrophying the moral sense. It is determining the trend of Christianity itself, whose ethical code it is slowly transforming. Men otherwise blameless in their private life count it no shame to live without work on the values publicly created, and defend the institution of private property in land with twisted logic. That the masses of men are born into a world in which they have no right to a foothold, seems no contradiction of the Scriptural injunctions, "The earth is the Lord's," "The earth hath He given to the children of men," "The land shall not be sold forever." Though bearing the divine sanction, these have become mere "glittering generalities."

IT is therefore something more than the mere diversion of wealth to those to whom it does not properly belong, since they have done nothing to earn it, that Henry George set out to destroy. Just as the Hebrew prophets sought

not merely the physical liberation of their people, but their spiritual liberation as well, and indeed as a far higher consideration, so must we recognize that our aim is not merely the material betterment that will come as a release from the degrading slavery to a false ideal. "The Kingdom of God is within us." The New Jerusalem seen in the vision of Saint John was not a material place of jasper and gold, but a spiritual city. Such a city cannot, however, be based upon economic injustice; the old prophecy is the true one that links the freedom of the spirit with the absence of earthly tyranny and injustice. And something in the vision of William Blake, that strangely gifted genius whose fragments are glorious contributions to English poetry, may fittingly inspire us:

"I will not cease from mental fight,
Nor shall the sword sleep in my hand
Till we have built Jerusalem
In England's green and pleasant land."

AN instructive study may be drawn from the life and thought of Plato that throws some light upon modern theories of Socialism and their inevitable influence upon the individual. Plato was the greatest thinker of antiquity if we except his master Socrates, of whom the most we know is through his illustrious pupil. In his "Republic" Plato sought to establish the perfect state. This state should be benevolently paternal, and in no work written by ancient or modern is there a greater or more thorough treatment of an ideal. Hardly a detail is omitted in the elaborate attempt to construct what shall be an ideally perfect society, and the picture is reinforced by those literary and philosophic graces that make Plato an outstanding figure in the world of thought and imagination.

EVERYWHERE the figure of Socrates, who, despite the fact that he did not possess to the same degree the literary graces of Plato, was a clearer and better trained mind, dominates the philosophy. Plato venerated Socrates—his was the inspiration of this laboriously constructed social state, and though some of the political devices seem, in the light of modern thought, rather childish, the aim is human happiness and justice between men.

NOW we are to observe a curious phenomenon, natural enough, however, under the circumstances. There is an analogy here between the attempt of the Russian soviets to establish a republic based upon newer concepts in which old customs were to be consigned to the limbo of forgotten things. Their mistake was the same as Plato's—no attempt was made to discover natural laws and forces. Men were mechanically constructed instruments or tools to be fitted together, and their activities to be regulated by some directing intelligence. So the promise—in so far as it promised anything—to establish a Russian communistic state was not fulfilled, and the

original plan, so far as it was a plan, underwent modifications from time to time, and is still undergoing experimentation.

NOW what happened to Plato? The greatest mind that has ever been directed to the problem of the imaginary state, building laboriously and with an extraordinary intelligence the pillars of his Utopia, came to the inevitable sequel. Forty years after the "Republic" was written came the "Laws." Socrates has disappeared with all his benign influence. The attempt to regulate the affairs of mankind in accordance with the dictates of a benevolent paternalism has given way to a body of laws the most tyrannous ever conceived by man. Well has an English writer said: "The disciple who wrote the *Phaedo* has become the inquisitor who would have joined in the indictment of Socrates. There is nothing in the history of philosophy or letters to compare with this appalling collapse."

YET the sequel was, as we have said, a perfectly natural one. It is the inevitable conclusion of every attempt to remould society on a mechanistic basis. Either disillusionment results, or the paternalism gravitates naturally into despotism to maintain the administration of its benevolent features. The "Laws" of Plato was not so much a collapse from the earlier teachings of the "Republic" as the logical conclusion of those teachings. It may have sprung, as some writers have contended, from Plato's disappointment with the stupidity of mankind, a natural revolt from the enthusiasm of his youth, but if so it was not so much mankind that was at fault as Plato himself. He had not been able to discern those natural forces at all times adequate to the maintainance of a just and stable society. His failure was the failure of all socialistic experiments, whether undertaken collectively, or elaborated in the constitution of an imaginary State. But because of Plato's great wisdom and the philosophic eminence that is justly his, there is an added pathos in what the writer just quoted calls his "appalling collapse." There is also a valuable lesson for all those who would follow in his footsteps.

THE reasons for the existence of the State are the economic needs of man. Man is an individual before he is a member of a community. He makes his living by applying his labor to land; he exchanges the products of his labor with those otherwise employed. As values attaching to certain portions of land arise, the needs of government—cooperative activities—simultaneously come into being. The community or State is now born. Experience determines the things that may be cooperatively undertaken and which we call public. These should be limited strictly by the amount of ground rent available for public use. But when this rent goes into private hands there is no index to determine the extent or number of these so-called public or cooperative functions.

PLATO erred, as all theoretic builders of the artificial State err, Sir Thomas Moore, Marx, Lennin, Morris, and the host of their socialistic imitators. The Cooperative Commonwealth is inherent in the nature of society, and not more government but less government is what is desired. New York City, where nearly seven millions of people contrive to feed and clothe themselves at least with a moderate degree of efficiency, and without any directing supervision, is the natural cooperative commonwealth. How much better they could do this if there were no artificial hindrances will be clear to those who begin their speculations from the starting point of the individual who makes the State rather than from the State that exists for the individual, and whose functions must be constantly minimized in the interests of the free play of individual needs and desires.

THAT is what Jefferson meant when he said that that government is best which governs least. The Power which made the earth and peopled it, endowed the individual with economic needs and desires; society is motivated along the lines of these needs and desires, and assumes naturally the form best suited to the activities of the individual. If it does not work as it should it is because of the artificial hindrances to those natural laws that were here whenever two men came together, and before great cities were built, and before the craze for more and more government began to obsess men.

TO those who will think there is something infinitely childish in the building of systems of society for men to live by. Plato's "Republic"—and we speak with profound veneration for the greatest mind of antiquity—was, despite its literary charm, an amateur performance. Much as little children pile up their building blocks according to maps, Plato built his structure of the State, which despite occasional flashes of inspiration, remained a city untouched by any gleam of human attractiveness and patterned in monotonous outline.

TO all who would build the imaginary State, first let them bear in mind the one natural law that the rent of land belongs to the people and that it is the first duty of government to collect it. They will then see that the State is already built for them. The administration of the fund and the preservation of order about exhaust the functions of the State; the natural forces at play between individuals determine the economic activities of society and secure, if allowed freely to operate, the maximum of human satisfactions. There is no more need of an artificially organized and personally directed economic State than there is for a system of codes and laws to regulate seed time and harvest, with which the operation of economic forces in society may with some appropriateness be likened.

The "Anti-Poverty Society"

THE tearing down of the old Academy of Music in New York City is a reminder of the time when, nearly forty years ago, that building echoed to denunciations of involuntary poverty as something wholly man-made, and demands for a radical change in the system of land ownership that is responsible for poverty.

Forty years have passed; Henry George, Father Edward McGlynn, and the others who assailed the innermost ramparts of the citadel of privilege, seem to be forgotten. The landlords still take their mighty toll of the product of industry and trade, and the evil newspapers point to increases of billions of dollars in land values as evidence of prosperity. So far as the great majority of the 6,000,000 dwellers in New York seem to know or care, there is no land question that affects their interests.

What kind of animal is man? To the people of New York came the "Prophet of San Francisco," to preach the ever-old and ever-new gospel of justice, freedom and human brotherhood. He lived, labored, and died working for these aims. He challenged the very basis of the social order that rests upon the assumption that the earth belongs to the favored few, to whom the many must pay ransom for the right to exist. He passed, and there has been no other to take up his work and carry it on to a triumphal conclusion.

Why is it that the question of man's right to the use of the earth is no longer discussed, or even mentioned? The press is silent. The so-called "liberal" journals prate of parlor socialism and paternalistic schemes, but refuse to print anything so radical as the simple truth that our present land system is a gigantic robbery of the many for the benefit of the few. Privilege is enthroned, and the horde of special-interest beneficiaries steadily increases. How long, Oh Lord! how long?

Some Mellon Economics

SECRETARY of the Treasury Mellon denounced the McNary-Haugen bill, designed to give the farmers some of the benefits of the protective tariff, on the ground that if enacted that measure would result in the sale of staple farm products to foreigners at lower prices than those paid by domestic consumers. That foreigners should profit by the aid of Government subsidies to our farmers was, to Mr. Mellon, an absurd proposition, that need only be stated to be condemned.

And Secretary Mellon is right. To tax the American people in order that surplus farm crops can be sold at low prices to European consumers, is manifestly unsound and unjust. The defeat of the bill, despite the political pressure brought to bear by the western farm states, shows that the Congress has more intelligence and courage than it is generally credited with.

So much for the farmer's side of the protective tariff scheme. How about our highly protected manufacturers, who are enabled to extort from the American farmers at least \$400,000,000, annually by reason of the high duties on imports? Do they sell to the foreigners at prices lower than the domestic consumer pays? Assuredly they do, in many cases the difference between the export and the domestic price being from 20 to 40 per cent. Mr. Mellon's Aluminum Company sells kitchenware to the benighted heathen much cheaper than to the American farmer. The United States Steel Corporation, that in the past twenty-five years has been enabled by the tariff to rob the people of the United States to the extent of at least \$1,000,000,000.00, in the shape of higher prices than would have prevailed under free trade, also sells its products for export at reduced prices. So with many other articles of general consumption. The farmer's housewife pays a heavy duty on her sewing machine. The same machine is sold at a substantially lower price to the women of South America, Africa or Asia.

What is Mr. Mellon kicking about? He has accumulated his immense fortune, estimated at \$200,000,000, largely through the operations of the tariff. Does he think it is all right for the wives and daughters of the farmers to pay a 70 per cent. tax on stockings, in order that America hosiery manufacturers can make exorbitant profits, while selling stockings cheaper in the British markets than at home? If the American people are to be robbed by high tariff taxes for the benefit of the manufacturers, why should not the system be applied for the benefit of the farmers as well?

After Forty Years

THE fortieth anniversary of Henry George's memorable campaign for Mayor of New York City will bring to the survivors of those stirring days mingled feelings of pleasure and disappointment. The first real protest against the fundamental injustice of the existing system of land ownership to be voiced in American politics, the candidacy of the San Francisco printer, who had in Progress and Poverty challenged the age-old theories of private property in land, was hailed as the beginning of a movement that would destroy vested privilege and establish economic justice. With burning enthusiasm those who had seen the light of the torch held high by the simple, sincere, earnest prophet of justice and brotherhood, threw themselves into the contest for Mayor with the hope that out of the discussion provoked by the introduction of fundamental principles of social organization might come enlightenment that would make real the vision of a better day. That Henry George was defeated by a narrow plurality did not matter. What was important was the forcing into the political arena of an issue that had hitherto been ignored. Surely, they thought, it cannot be long

before the principles so clearly and courageously set forth by this leader of men will be everywhere accepted.

And now! After forty years what are conditions today? There is not the slightest excuse for ignoring the fact that so far as having any influence on public policies is concerned, there is no advance over 1886 in understanding, or will to apply, the truths then proclaimed by Henry George and his disciples. Many of the latter became estranged or discouraged: so-called "labor leaders" returned to their former political parties; even among those entitled to be termed "Single Taxers" because they were doing something to bring about the adoption of the Single Tax there arose grave differences of opinion concerning policies. Looking backward over the political movements with which many of those active in the 1886 campaign subsequently allied themselves, is only to recall a long history of futility and failure. Grover Cleveland, W. J. Bryan, W. R. Hearst, Tom Watson, Robert M. La Follette, were some of those supported in the vain expectation that in some way the Single Tax cause would be advanced. Even William H. Taft, President of the United States, found Single Tax supporters for his corrupt and dishonorable scheme for buying newspaper support for his discredited administration by putting print paper on the free list.

Mistakes? Yes, many of them. As was to have been expected, with a fallible and imperfect humanity. But the truths affirmed forty years ago are still eternally true, and more urgently needed for the welfare of mankind. Will another forty years see greater advancement toward their recognition?

Delightful Sarcasm

EVERY now and then, you know, after a lifetime of right thinking, even a professor yearns to say what he thinks instead of what he ought to think; and, with all the advantages of his environment to withhold him from a course so unbecoming, sometimes he does it. Every now and then those in whom mental curiosity is active make a discovery and announce it, in spite of consequences; or they become interested in a conjecture and desire to follow it up. Every now and then they forget where they are, and liberate ideas for adults, instead of confining themselves to what is entirely safe and proper for young people who are being instructed to avoid all the rash experiments of their parents. Every now and then the experience and ratiocination of professors lead them to conclusions that are at variance with the well-known wisdom of the ages, which, in the main, they are employed to transmit.—STUART P. SHERMAN in *Scribner's*.

If God made the earth to be private property of the few and not the heritage of all, then He is the Father of the few and the step-father of the rest.—REV. FATHER MCGLYNN.

Henry George Foundation Sponsors Forward Movement

THE Henry George Foundation of America, a new national Single Tax organization, has been born during the past month and will be formally launched at the Henry George Congress to be held in Philadelphia on September 2nd. It has grown out of the interest and activities of Single Tax leaders in Pittsburgh and Philadelphia, who have joined the prominent figures in the national movement for the purpose of establishing a strong organization of national scope.

The foundation is being incorporated under the laws of Pennsylvania. The purpose of the Foundation is to popularize the Single Tax idea, or as set forth in the language of the charter, for the stimulation of interest in the study of the science of political economy and, particularly, for the promulgation and application of the principles of the Georgean school of political economy, the economic philosophy of Henry George as presented to the world in "Progress and Poverty" and his other works.

The Board of Trustees of the Foundation includes Warren Worth Bailey, Paul de Moll, Charles R. Eckert, George E. Evans, Frederic C. Howe, Charles H. Ingersoll, J. C. Lincoln, George P. Loomis, John Mellor, Joseph Dana Miller, B. B. McGinnis, Hugo W. Noren, William E. Schoyer, Cornelius D. Scully, George J. Shaffer, Charles F. Shandrew, Carl D. Smith, Ralph E. Smith, Frank Stephens, George W. Wakefield and Percy R. Williams. George E. Evans has been chosen as President, Paul de Moll, Vice-President, William E. Schoyer, Treasurer, and Percy R. Williams, Secretary.

The National Advisory Commission, which is being formed, will include Louis F. Post, Will Atkinson, Henry P. Boynton, Benjamin W. Burger, George H. Duncan, H. B. Emigh, Fenton Lawson, Fay Lewis, Francis W. Maguire, Frederick H. Monroe, Jackson H. Ralston, Vernon J. Rose, Robert D. Towne, W. S. U'Ren, Peter Witt, Wm. A. Black, S. A. Stockwell, and a number of others prominent and active in the Single Tax movement. Henry W. Olney, of Washington, D. C., may be added to the National Advisory Commission.

The goal set by the leaders of the Foundation is a million dollar endowment fund. While this high ambition may not be realized in the immediate future, confidence is felt that a very substantial endowment will be made available for the broad educational campaign that is soon to be undertaken.

There has long been a feeling that the old home on Tenth Street in Philadelphia, where Henry George was born on September 2d, 1839, and which fortunately is still standing, should be preserved and made an historic shrine, which may be visited in the years to come by the thousands of his devoted disciples who shall visit Philadelphia. Believing

that the Single Taxers of America are heartily in accord with this sentiment, the Henry George Foundation is planning to acquire the birthplace property, restore it to its approximate original condition, and erect a fitting bronze tablet to mark it as the birthplace of the great prophet of a better and brighter social order that is to come when freedom shall have been attained and involuntary poverty abolished. It is hoped to assemble in the old George home many of the most interesting mementoes of his life work. Mrs. Anna George de Mille, daughter of Henry George, has expressed a keen interest in the project and is being consulted in the plans for the restoration of the old home, which, while happily preserved from destruction, has been somewhat neglected, but which it is hoped will soon be added to Philadelphia's other notable places of historic interest and sacred memory.

Henry George Congress To Be Held At Philadelphia Sesqui-Centennial

A FITTING tribute is to be paid to the memory of Henry George, founder of the Single Tax movement, on the occasion of the celebration of the eighty-seventh anniversary of his birth and an invitation is being extended to the Single-Taxers of America to come to Philadelphia to participate in the Henry George Congress, which is being arranged both as a memorial celebration and as an inspiration for an awakening of renewed interest in the national movement to advance the Georgan economic philosophy.

The Sesqui-Centennial International Exposition will be in complete operation in September and will be attracting many thousands of people to Philadelphia. The Exposition authorities have offered to cooperate in giving a cordial welcome to the delegates to the Henry George Congress who will assemble from various sections of the country to visit the city which gave birth to the philosopher who has come to be recognized as one of the world's truly great men.

The Benjamin Franklin Hotel has been selected as the convention headquarters, where the banquet, luncheons and conferences will be held.

There is expected to be a large representation from those sections convenient to Philadelphia, such as New York, New Jersey, Eastern Pennsylvania, Delaware, Maryland and the District of Columbia. Special railroad rates to Philadelphia now prevailing will considerably reduce the traveling expenses of those who will come from more distant points.

The Congress will be held under the auspices of the newly-organized Henry George Foundation of America. A three day programme is being arranged beginning with Thursday, September 2, the birthday of Henry George, and closing

on Saturday, September 4th. There will be public meetings at the Exposition and conferences and dinners at the headquarters hotel. While the programme is at present in tentative form, among those who have been invited to address the Congress are Hon. W. N. Ferris, United States Senator from Michigan, Hon. Gifford Pinchot, Governor of Pennsylvania, Fiske Warren, of Harvard, Mass., former Congressman Warren Worth Bailey, of Johnstown, Joseph Dana Miller, editor of *LAND AND FREEDOM*, Charles O'Connor Hennessy, Honorary President of the recent International Single Tax Conference at Copenhagen, Will Atkinson, of Capon Springs, W. Va., John J. White, of Chicago, Ill., Frank Stephens, of Arden, Delaware, Hon. Louis F. Post, former Assistant Secretary of Labor, Grace Isabel Colbron, of New York, J. H. Barry and Dr. W. G. Eggleston, of San Francisco, Mrs. Mary Fels, of New York, Dr. Walter Mendelson, of Philadelphia, Prof. Earl Barnes of Philadelphia, Charles H. Ingersoll, of Newark, N. J., J. C. Lincoln, Henry P. Boynton, of Cleveland, Bolton Smith, of Memphis, Tenn., Bolton Hall, Hamlin Garland, Benjamin W. Burger, Frederick C. Leubuscher and Edwin Markham, of New York City, Prof. Lewis Jerome Johnson, of Cambridge, Mass., George White, of Long Branch, N. J., Harry H. Willock and George E. Evans, of Pittsburgh.

United States Senator Woodbridge N. Ferris, of Michigan, writes that he would be more than delighted to be present at the Henry George Memorial Celebration, and that while his plans for September were made long ago, he will make an effort to be there if possible. He says in closing "I am still interested in the Single Tax movement."

The Philadelphia committee on arrangements, headed by Attorney Paul de Moll, includes a number of active Single Taxers who are planning to give a cordial reception to the delegates and are anticipating a large attendance for this notable occasion. Special memorial exercises will be held at the birthplace of Henry George.

In addition to the opportunity that will be afforded to fraternize with the loyal friends of the cause from all parts of the country and to give public recognition of the eminent service rendered to humanity by Henry George, delegates will have the inducement to come to Philadelphia to see one of the world's great expositions. They will also have an opportunity to visit one of the noted Single Tax enclaves, beautiful Arden, situated in Delaware within easy access of Philadelphia, and the convention programme includes an outing-trip to Arden on Saturday, September 4th. Doubtless, a great many will include the Philadelphia celebration in their summer vacation plans en route to and from seashore resorts, while others, conveniently located in the East, can readily take two or three days from business to meet old friends and renew valued associations.

A group of Single Taxers are planning to go to the Sconset Moors owned by Frederic C. Howe on Nantucket Island, Mass., for a few weeks outing on the sea and the moors and to attend the School of Opinion. This is an informal

gathering place of authors, writers, editors and professional people. Some of the delegates will join Mr. Howe on his island immediately following the Philadelphia convention and thus have an opportunity for some further discussion of an informal nature.

Complete information, including a more detailed outline of the programme of the Henry George Congress, will be available after August 1st, and will be sent by mail, upon application to Secretary P. R. Williams at the Philadelphia headquarters of the Foundation, 1306 Berger Building, Pittsburgh, Pa.

How Ohio "Helps" the Home-seeker

HAPPENING to glance into a waste-paper basket, I saw a large book of uninviting appearance. I experienced the kind, if not the same degree, of emotion that normal persons feel on seeing a neglected or mistreated child or dog. I hastily rescued the volume. Its title: Thirty-fourth Annual Report of the Superintendent of Building and Loan Associations of the State of Ohio for the Fiscal Year Ending June 30, 1924.

The Legislature requires that a copy of this book be sent to the secretary of each of the 880 building and loan associations in the State. It is admitted that the 10,000 directors "seldom see the annual report," and that "if it has anything of value, they never read it." Another significant admission is made as follows: "The annual reports of the State Building and Loan Department, like the annual reports of most state officials, have been of little value to the general public. The publication is so long delayed, and is so voluminous, dry and uninteresting, that few patrons of associations ever read it. Even the officers of the associations, aside from the secretary, seldom see a copy."

The student of government must conclude that the publication of this book is a costly mistake. It comprises 477 pages, nearly all statistical matter in fine type.

Perhaps the business of loaning money and soliciting deposits needs state regulation. Let us waive that point. Remains the consideration that one bureau should be enough. Why have a separate bureau for building and loan associations?

Although the report acknowledges that it is seldom seen by the building and loan directors, Superintendent Tannehill makes the further humble admission that "these capable and efficient directors know far more as to methods of successful operation than any Superintendent can possibly know." Here a state official confesses that he knows less than do the people whom he is paid to watch and regulate.

Although Ohio's government has had a special bureau for 36 years to regulate building and loan associations,

Superintendent Tannehill declares that more laws are needed to protect the public from them. For one thing, the associations may legally loan as much as they please to their own officers and directors. "I found," writes Mr. Tannehill, "that the Municipal Savings and Loan Company had over 80 per cent of its assets loaned to its officers and directors who were connected with subsidiary realty companies. It was impossible to bring these eggs back into their proper basket without a catastrophe."

This ugly smash of a Cleveland building and loan company caused the State large expense for criminal prosecutions, but no building and loan officer has been sent to prison. It is unreasonable if skepticism is felt regarding state regulation? If, after 36 years of experience, such elementary principles of banking are not required by the law, what good does this governmental "protection" do?

One reading Superintendent Tannehill's comments must gain the impression that he is too modest regarding his knowledge of the building and loan business. He knows much; for here is what he says:

"I trust the day will soon arrive in Ohio when every patron of every building and loan association will know, before he enters the office of the association, the actual interest rate he will be required to pay for the loan he seeks, and what rate he will receive on his deposits, and that all loan business and unnecessary fines, commissions, charges and surcharges, and all fees for profit, will be banished forever from the plan of operation of all such institutions."

In 1924, Superintendent Tannehill had a deputy, an auditor, a statistician, an assistant statistician, a private secretary, and 18 examiners. They collected \$105,854.96 in fees and percentages on business from the building and loan associations, spent \$72,022.63 for salaries, traveling, printing and other expenses, and turned \$33,832.33 into the General Revenue Fund. Rent and janitor service are not mentioned, and are probably paid from another fund, serving to conceal the actual cost of the bureau. This system of collecting money is one of the one hundred or more bad methods of providing revenue for Ohio's state government. It is bad, because it is an indirect tax, passed on by the building and loan associations to their customers. It increases the cost of making loans to those who are trying to own homes. If the bureau is performing a necessary governmental function, its expenses should be met wholly from the general fund. When will that obviously sound business principle get into the heads of legislators? The cost of collecting this \$105,854.96 from 880 associations is, manifestly, pure waste.

And the report, if one is needed annually, should be put into a small, readable pamphlet.

Mr. Tannehill claims that his bureau has crushed out wildcat building and loan stock promotion sales, and lotteries calling themselves building and loan associations, but Ohio has another and special bureau to protect the

people from such swindles. Governor Donahey, in vetoing the real estate bureau bill, declared against having special laws to prevent special brands of dishonesty. A general law against fraud ought to be enough. There is too much duplication and complexity in government. It causes confusion and needless cost, gives opportunity for graft, and tends to build up a high bureaucratic and political machine.

Superintendent Tannehill publishes the following amazing statement as his own belief:

"The building and loan association is the greatest instrumentality that the human mind has ever devised to aid men and women to secure homes."

If this be true, why is it that, after 36 years' experience with this state-regulated instrumentality, a majority of families are paying higher and higher rentals for smaller and smaller space? Mr. Tannehill draws a picture of present housing conditions utterly inconsistent with his idea that building and loan associations "aid" in home-owning:

"Over half the wage-earners and men on salaries in our cities pay half their incomes for rent. . . . A great many of these rented houses are not homes. They are mere places of abode with none of the conveniences of modern life. The renter who is paying two dollars rent per day for an old shack cannot be expected to spend anything additional for improvements."

The only remedy for such sad conditions, according to Mr. Tannehill, is to "help a large proportion of these renters to become home owners," an assumption for which there is not the slightest foundation. He says that the building and loan associations "must have additional funds if they are to render this indispensable service to the rent-oppressed citizens."

Mr. Tannehill has not thought his proposition out. He needs to make a study of the science of political economy, and learn of the natural laws which control wages, ground rent, and interest. Capital is not, as he mistakenly thinks, the only or even the chief element in the problem of building houses. Even if money were supplied at one per cent, or if it fell like manna from heaven, the housing problem would remain just as difficult as ever; for the landowners and speculators would absorb in higher land values all the benefit of the more abundant capital. Mr. Tannehill gives no hint that he has ever thought it necessary to secure a site or location before a house can be erected. He ignores the land question.

It may not be amiss to recall the fact that Superintendent Tannehill, who now says more money for home-seekers is needed, was last year one of the leading advocates of a tax measure, under which it was proposed to tax bank deposits "automatically." He wanted \$40,000,000 additional revenue annually derived by the State from taxes on money, notes, mortgages, stocks and bonds. This is a glaring inconsistency. To make it easier to get money, no tax at all should be levied on any form of capital.

Why is it so difficult to own a home? Well, the State of Ohio maintains a bureau to watch the building and loan associations. One tax on the home-seeker! The building and loan companies maintains a bureau at the capital to watch the State, and for lobbying and publicity purposes. Second tax! The home-seeker must bribe a land speculator. Third tax! The State taxes all the building materials; often several times. Let's call it the fourth tax, although it amounts to several. The borrowed money is taxed. Fifth tax! The State taxes the house every year at nearly full value. Sixth tax, which alone doubles the cost of the average dwelling during its lifetime. Everything that goes into the home in the way of furnishings is taxed. Seventh! Not contented with this, our beneficent legislators impose all sorts of taxes, too numerous to mention, which fall on food, clothing, medicines, amusements, etc.

There is no mystery at all about the housing problem.

—HOWARD M. HOLMES.

Santa Fe Railway Approves Single Tax in California

THE annually increasing prosperity of the Santa Fe Railway in California has caused it to discover the advantages of the Single Tax. Its lines extend the entire length of the San Joaquin Valley, to San Francisco, a distance of about 250 miles, one continuous garden of cotton, oranges, figs, peaches, olives, grapes, almonds, alfalfa dairies and numberless other farm products.

The Colonization Department of that Railway in its pamphlet, "San Joaquin Valley, California," rightfully gives credit to the irrigation districts for this wonderful transformation of the Valley, within a period of seventeen years, from an almost desolate waste of exhausted grain farms to one of the most beautiful regions of the world, and, after telling about the organization and development of the districts, says:

"Another progressive step is taken, also, in the matter of taxation, for, while heretofore the irrigation districts have taxed improvements, the prevailing practice now is to tax land values only."

The Santa Fe owns no speculative lands in California.

In 1909 the Legislature of California passed the act permitting the five old irrigation districts, and compelling all new districts, to collect all assessments by a tax levied solely on land value. The fifteen other districts had failed, leaving less than 500,000 acres in the five remaining ones, with probably not over 50,000 acres in fruits.

Today, 17 years later, there are over 100 irrigation districts in California organized under this Single Tax law, the total area of which exceeds 4,000,000 acres. All of this land is rapidly being brought to the highest state of cultivation, as each district taxes its land according to

value, without regard to the character of its improvements or whether improved or unimproved.

Irrigation never would have been the success in California that it is today without the exemption of improvements and personal property from the irrigation tax. Under the old system, prior to 1909, of taxing land and improvements, the farming of all but one of the districts was confined almost exclusively to wheat and other grains, although most of the districts had existed for over twenty years.

The limiting of the irrigation tax solely to land value removed from the backs of the progressive farmers of the districts the heavy tax burden imposed upon them whenever they planted a tree or built a house, thus enabling them to freely develop their farms. The success of these Single Tax farmers of 1909, and the years following, gave confidence to others, who planted more trees, bringing increased freight traffic to the Sante Fe Railway and consequent larger income.

It is noteworthy that of all the railways in California thus benefited by the Single Tax irrigation laws, the Sante Fe is the only one to make this graceful acknowledgment of the value of the Single Tax.

—E. P. E. TROY.

A Great Ohio Paper

WE have cause to regret that there is no Metropolitan paper like the Coshocton, Ohio, *Tribune*, whose recent discussion in several editorials of Thomas Jefferson and the principles he stood for are worthy of more than passing mention. These are in refreshing contrast to the school-boy compositions that during the period of the celebration of the Declaration of Independence have found place in the editorial columns of our papers here, in which what Jefferson really stood for is obscured by meaningless platitudes.

We can perform no better service to our readers than to cite extracts from these editorials from the Coshocton *Tribune*. In its issue of June 27 under the title of "The Man We Honor," the *Tribune* says:

What the philosophical teachings of Plato were in a magnificent effort to encompass the entire range of human life, so are the teachings of Thomas Jefferson in his elucidation of popular government and its relation to the individual. And as the teachings of Plato and his master, Socrates, and his greatest pupil, Aristotle, will serve as finger boards for thousands of years to come, pointing to correct human relationships, so will the teachings of Thomas Jefferson endure until every government on earth will be firmly established on the political principles which he both preached and practiced.

Lincoln said, "I have not a single guiding principle I did not get from Thomas Jefferson." And Lincoln, a young man of eighteen when Jefferson died, unconsciously absorbed from his great teacher, those underlying democratic principles that kept him true to the common people until the hour of his death. And Bryan, however far he

may unwittingly have deviated from the Jeffersonian principles, was a true and sincere disciple all his days. He said of him: "I regard him as the greatest democrat that ever lived, the first great democrat, the greatest constructive statesman the world has ever known. Wherever men are trying to establish a government in which the people rule, they speak the words and strive for the principles of Thomas Jefferson."

On June 29 we cite the following from another editorial on Jefferson:

He knew, as we are now beginning to realize, that government in a republic can rise no higher than its source; that a lazy, indifferent citizenship can only beget an evasive, shifty government and, in the end, an extravagant, corrupt and flabby government; that if the citizen is unmindful of affairs locally the far-away government will be wasteful and expensive; and that as we think and act here at home, so will our agents act in distant Washington. There are indications that we are beginning to open our eyes to the seriousness of this situation. If we are we owe thanks to Thomas Jefferson who, dead, is exerting more influence in the governmental affairs of mankind than any living statesman.

And on June 30 from a longer editorial we cite the following:

Only one thing was lacking as America took her place among the nations to make her position wholly impregnable. She had forever done away with the entailment of estates and made provision for all heirs to take equally in the partition of land. This alone was a tremendous advantage and had there been some statesman at the time to have introduced the complementary reform in land laws advocated a century later by Henry George, by which the value given to land by the expenditure of public funds and by the presence of population should be drawn upon in turn by society to defray public expenses, the world would have been spared every international conflict from the Napoleonic wars to the present time and human society would be immeasurably advanced today beyond its present position.

Hamilton, indeed, came near to a realization of George's great truth, nearer in fact than any intervening statesman, for he early saw and declared that "taxes can only be imposed on land or commerce," meaning that local and state revenues must arise either from imposts upon the value of land or taxes on the products of labor. And had this great financier devoted sufficient time to the analysis of the problem of taxation to have arrived at George's basic principles and thus to have caught the vision that "The Prophet of San Francisco" saw in the following century it would have been possible to have started here in America with a social compact as nearly perfect economically as it was politically.

However that may be, and regrets are nearly always vain, it is due Jefferson to say that he destroyed aristocracy quite as effectually, altho in an entirely different way, as Don Quixote destroyed knight errantry two centuries before. The accomplishment was sufficient in itself to have consigned Jefferson to immortality. It is also sufficient proof to us that the advancement of mankind does not come all at once and easily and quickly, but by evolutionary processes, slowly and thru great travail.

There is no question that the next great step forward will be the consummation of the economic philosophy of

Henry George. That step is reserved for another consummate political genius like Thomas Jefferson and the ground work for it is now being laid not alone in America, but in England, in her colonies and on the continent of Europe. The economic trend of the times, is forcing it upon civilization just as surely as the natural law forced upon mankind those other great reforms which came in orderly succession in centuries past and which mark new evels in the onward march of the race.

Labor and Democracy

WHEN man in barbarous times roamed the forest primeval he had the whole earth for a hunting ground. He wandered wherever the pastures tempted him, the climate beckoned and the skies allured. But, as time went on, the stronger tribes drove off the weaker, till, with the advent of so-called civilization, the world was "owned" by a few powerful ones for whose gratification the masses had to endure unending toil. In the course of the long struggle against tyranny and oppression an inspiration was born to which all the down-trodden peoples sought to give practical effect. They aspired, in short, to bring about a return to the old state of things in which the earth belonged to all, and every man was more or less master of his fate.

The aspiration seemed incapable of realization, for everywhere the strong ones who "owned" the earth had armies and navies at their command, while the landless many, though far greater in numbers, had nothing but the desire to regain their long-lost rights. It was evident that, so long as the powerful ones "owned" the earth, they could command the services of the landless, or compel them to hand over an ever increasing share of their gains for the privilege of being allowed to live. It was further evident that, so long as this state of things continued, the masses were practically the slaves of the few.

NO COUNTRY DEMOCRATIC.

The long cherished aspiration of the many crystallized itself in a single word—DEMOCRACY—a hitherto non-existent state of society in which the people govern themselves, have equal opportunities, equal liberties, and equal rights, no individual or class being privileged above the rest. The people succeeded so far as to establish a state in which they governed themselves, but DEMOCRACY, with its equal rights to the earth and special privileges for none, was as far from being achieved as ever. At last a genius arose—lowly, obscure, with nothing but his own inherent greatness to distinguish him from the mob—who saw through the intricate maze of which modern society is composed, probed it to its very depths, discovered its secret, and in the very heart of it found the key to the riddle which had hitherto puzzled and baffled mankind. He sympathized with the aspiration of the masses, saw how the difficulties which encompassed it could be overcome, how the earth could be restored to its

rightful owners, how privilege could be abolished, and how DEMOCRACY could be achieved.

HOW LAND VALUE IS CREATED.

It was clear that the problem could not be solved by cutting the land up into little pieces and giving each one a slice. In the first place, lots of people would not know what to do with it and would be no better off than before, and, in the second place, the very first baby born after the division had been made would render it unjust. But there was another and far different way of doing it, which went right to the root of things and solved the problem in the happiest way. It was clear that, while the land itself could not be equally divided, the land value could. It was further seen that this land value had been, and is still being, directly created solely by the presence and needs of the people as a whole; that without their presence and needs land would have no value at all; and that it varied in value according to the presence and needs of the community, being low in value when the people were few and their needs small, and high—sometimes enormously high—wherever they congregated in great numbers, and their need for land was unusually keen.

AN APPROPRIATION, NOT A TAX!

It was seen that this land value had hitherto been appropriated, and was still being appropriated, by those who "owned" the land, without any right whatever on their part, and that the way to restore the rights of the whole people to the land was to make every land holder hand over to the community the economic rent, that is, the annual land value apart altogether from the value of any improvement in the shape of a building that had been erected upon it, in return for the privilege of being allowed to retain possession of the land for the current year. So long as the community was paid the economic rent the land could be held without any interference from the State. It has long been known that the revenue that would thus be obtained—which now goes to the so-called land owners, who did not create it, instead of to the community which did—would be amply sufficient to meet all the normal expenses of government and all the reasonable requirements of society. The appropriation by the community of the land value created by the community would have two outstanding results. It would open up the land to labor so that opportunities for employment would abound, production would increase, trade would improve, and there need be no unemployed. It would also—at any rate in normal times—do away with taxation of any kind, for the economic rent would be amply sufficient for the purpose, and to appropriate on behalf of the community what is created by and therefore belongs to the community would be an appropriation, not a tax.

THE ONE THING THAT MATTERS.

This principle has been brought into practical opera-

tion in the municipal sphere in Queensland and in New South Wales where it has proved wonderfully successful and when it is extended to the State and Federal spheres, and the iniquitous system of privilege to local manufacturers known as "Protection" is done away with, the foundation of modern DEMOCRACY will have been securely laid, international wars will be a thing of the past, and humanity will have entered upon the greatest period in history since the appearance of man. But we in Australia are far from being anywhere near that state as yet. When the Australian workers abandon the strike, which has cost them millions of pounds during the last few years and left them worse off than before; when they cease regarding capital as the enemy of labor, and recognize that both capital and labor are mutually interested in the work they perform; when they give a fair days' toil for a fair day's pay, instead of dishonestly going as slow as they possibly can; when they get rid of the undemocratic principle of compulsion whether applied to arbitration awards, preference to unionists, joining unions, or even to the minimum wage; when in short, the Australian workers completely change their present attitude on almost every conceivable subject, and concentrate their attention on the one thing that matters—how to re-establish their long-lost rights in the land—then, but not till then, will AUSTRALIAN DEMOCRACY stand a chance of coming into its own.

—PERCY R. MEGGY.

An Amusing Autobiography

THE following amusing autobiography is that of our friend, Edmund Vance Cooke. Mr. Cooke is no mean poet—indeed he is a sort of composite James Whitcomb Riley and Eugene Field, with an original touch of his own. His poems have been very widely copied, and are deserving of the vogue they have secured. But let Mr. Cooke tell his own story in his own amusing way:

"I was born Somewhere-in-Canada in the year of —— (deleted by censor). Place of interment not yet determined.

I had one father and one mother, and while I was yet in long clothes I brought them with me to the United States. At that time I was unable to write or speak the English tongue, though my father was an Englishman, tracing his ancestry back to his ancestors, and my mother was a Canadian of Irish, Scotch, French and other allied strains.

I finally settled in Ohio, overlooking the fact that I was not eligible to the presidency, and led a blameless life until the age of 12, when I began to write for publication. At the age of 14 an editor (name withheld at the request of his family) sent me a check for a contribution, and from that time I have never faltered in my downward career. Since then I have published a dozen books which have

won the enthusiastic approval of my publishers and myself.

Among these books are "Chronicles of the Little Tot" and "Impertinent Poems," the original poems of which first appeared in the pages of The S—E—P— (name of magazine withheld at the request of George Horace Lorimer); and I have also written many better poems which have been rejected by the same publication.

I early discovered that I was a more appreciative reader of my own writings than anyone else, and hence I have been reading them to whomever would pay the admission fee for over 20 years, unflinchingly facing audiences in every state of the Union except Nevada, there being no audience room in that state small enough to accommodate the total population.

Aside from reading my own writings in public I have no other bad habits. I do not even play golf.

In politics I am a Single Taxer and consequently I have few supporters in public office and my opinion of them is usually worse than that.

In appearance I am a vanishing blond and I wear my clothes well. My shoes are just as well-worn as my clothes.

My favorite composer —— (name deleted by rival) and my favorite author I have already mentioned.

When I began my career I was a poor young man and now I have a wife and three children.

Owing to the Hooverization of white paper and printer's ink, my full name and titles are not given here, but the rest of it is Edmund Vance Cooke."

The Libertarian Suspends Publication

THE *Libertarian* which was published for three years at Greenville, South Carolina, and which bade fair to be representative of the liberal thought of the South, has suspended publication. It is a distinct loss.

The special Henry George number of the *Libertarian* was an achievement which reflected credit upon Messrs. Burbage and Bridges. Through the assistance of the Schalkenbach Fund numbers of these bound in stiff covers were placed in public libraries of the country. Copies of the Henry George number may still be secured of the publishers.

The former editor of the *Libertarian*, Mr. Ernest Bridges, writes us under date of July 21: "Do not suppose that because the magazine is no more there has been any decline in my enthusiasm for the Henry George movement. I am still young—36 years—and so clear is my insight into the message of George that I am almost oppressed with the sense of responsibility to do my utmost for the cause. Whether the victory is won in my time or not, I have resolved to do my part."

Two men take tribute on a busy spot;
One holds a hat, and one—a vacant lot!—HORATIO.

Poultney Bigelow on Henry George

DURING the years I knew Henry George—the short^t seventeen years of his active ministry—his great^t book was translated into every tongue, including Japanese, and cheap editions flooded the English world. The German Government was the first that applied his doctrines practically, at the very moment of their author's death, and in the world's oldest community—the province that gave birth to Confucius. Australian land legislation has felt the influence of *Progress and Poverty* and today its principles are welcomed universally, although vast prejudice is encountered when it comes to their practical application. In Henry George's own country, where the world might look for the first experiment in land reform, we find land speculation firmly rooted and hotly justified as the basis of national prosperity.

This view is reinforced by an almost universal distrust of anything done by government. We tolerate stupidity, waste, petty tyranny and medieval barbarism in our customs officials, our post office, our immigration matters, our censorship of morals, our suppression of wine, and in our navigation laws. We tolerate because we cannot do away with congress and majority rule. We vainly protest against the corruption and inefficiency of our ubiquitous inspectors and blackmailing officials, but there they are like fleas on the dog, and any relief can be but momentary.

Henry George lived in the slums of New York, for he was putty in the hands of his publishers. He paid for making the plates of *Progress and Poverty*, and he never knew financial ease. It was to him a source of bitter comment when of a Sunday morning I would fetch him for a stroll and a talk. He had to pick his way along sidewalks crowded with ash cans and refuse; neglected streets with abominable pavements; children with no place to play save the gutters. Yet we were in the richest city of the continent under government "by" if not "for" the people. Of course George argued that when his plan should have been accepted, every man would live on his own land patch; speculation would cease; the public treasury would be full; government would provide parks, libraries, baths, music, education, and all sorts of good things without taxation save a moderate proportion of the "uncarned increment."

It was a joy to be with George and to feel the glow of his invincible confidence in human goodness. Had I been younger he might have persuaded me that all thieves and murderers would turn into philanthropists did we but meet the advances in a kindly spirit. He was a saintly man; he walked with angels, and his heart expanded when the voice of God came to him and bade him struggle in the cause of humanity. He gave away his copyrights in order that the gospel of *Progress*

and *Poverty* might reach the masses, and he gave his life as a sacrifice for the very men who gave him his death blow.

"Seventy Summers," Vol 2. by POULTNEY BIGELOW
Longmans Green & Co., 1925.

Death of Edward M. Caffall

IT was a shock to learn of the sudden death of our old friend, Edward M. Caffall, for he had visited this office only a few days before his short but painful illness which ended fatally.

He died at his residence in this city, June 22, and funeral services were held at St. Agnes Chapel (Trinity Parish), Thursday, June 24. Present among his family and friends were those followers of Henry George who had been most closely associated with him: William J. Wallace, Oscar Geiger, M. Van Veen, Herman Loew, George R. Macey, Mark M. Dintenfass, and Joseph Dana Miller.

Mr. Caffall was 67 years old, and was born in Alton, England, coming to America as a young man of eighteen, following his examination at Oxford, which he passed successfully. His father had invented a waterproofing process for brick and stone work, and the son made many improvements in this process. Many public buildings and monuments were treated by the Caffall process, among them being Cleopatra's Needle in Central Park and Plymouth Rock. The business will be carried on by the son Edward of the third generation.

Few followers of Henry George have been more unremittingly active. Mr Caffall possessed the newspaper instinct and his articles in several Jersey papers and his letters to the metropolitan dailies were always interesting and striking. But above all was the charming personality of the man. A devout Christian, his religion guided every step in his daily life, yet his spirit was broadly tolerant. He had a host of friends and few men were more greatly loved.

The *Palisadian*, of Palisade, N. J., where he lived for many years, says of him:

There died this week in New York one of the most remarkable men this age has produced—Edward M. Caffall. He lived nearly fourteen years in Palisade, when circumstances made it necessary for him to move back to the big city over the way. Mr. Caffall was one of the most forceful thinkers the country has known. In one direction he had no equal in the entire land. As an advocate of Single Tax and the Henry George theory of government he was sincere and really powerful. In all of the turmoil of our State and National politics he never wavered from Single Tax. As a citizen he was beautiful in the simplicity and loyalty of his daily life, and left an imprint that will not be forgotten by those who knew him in the sincerity of his life's performances. An Englishman by birth, he was American by adoption and an honor to both nations.

The Executive Committee of the Commonwealth Land

Party, of which party Mr. Caffall was a devoted and earnest member for a number of years, on June 25 passed the following resolutions:

WHEREAS, in the death of our old friend and party associate, Edward M. Caffall, the movement has sustained a severe loss, be it

RESOLVED, That the Executive Committee of the Commonwealth Land Party do hereby tender to the friends and family of our late member this expression of sympathy in their bereavement; and

THAT, We bear testimony to his gracious qualities, the unfailing faith, and the sweet gentleness of a beautiful and tolerant spirit that has left a memory like a benediction; and

THAT, We shall feel for a long time to come the absence of his ever ready helpfulness, and his whole-hearted devotion to the great principle of The Land for the People.

HERMAN LOEW, Chairman,
WILLIAM J. WALLACE,
M. VAN VEEN,
L. W. TRACY,
OSCAR GEIGER,
JOSEPH DANA MILLER, Temporary Sec'y.

Death of James R. Carret

THE death of James R. Carret, of Boston, on Tuesday, June 5, takes from us one long a worker in the cause. Mr. Carret was in his 82nd year. From the Boston papers we extract the following biographical data of an active life.

He was born at Trinidad de Cuba, February 16, 1845, son of Joseph and Eliza Henchman (Todd) Carret. On his mother's side he was descended from early Massachusetts ancestry. He was graduated from Harvard in 1867 and began the study of law in the offices of Jewell, Gaston & Field, in Boston. He was admitted to the bar in Boston in 1871, and served as assistant city solicitor of Boston from 1873 to 1879.

In 1891 he was appointed by Governor Russell as one of three commissioners to draft a bill to introduce into Massachusetts what was known as the Torrens system of land transfer, and which is now known as the Massachusetts land court. During this period and for the ensuing years, he was a member of the legal firm of Carret & Hay of Boston. He retired from active practice two years ago.

For a considerable period he served as secretary and director of the Conveyancer's Title Insurance Company, which he helped to found. He was a Democrat and a Unitarian. He held membership in the Bar Association of the City of Boston, the Boston City Club, the Appalachian Mountain Club, and was one of the founders of the Abstract Club. He also was president of the Massachusetts Single Tax League.

On June 27, 1895, he married Hannah M. Todd of Lynn. She survives together with a son, Philip Lord Carret.

The family home was in Cambridge.

A framed picture of Henry George hung on the wall in his office. Years ago he presided at a great meeting in Tremont Temple at which Henry George spoke.

Death of Charles A. Brothers

CHARLES ALBERT BROTHERS, long an active Single Taxer, died at Eugene, Oregon, on June 26. He was a member of the famous Dover Jail Club and was one of those who served the full thirty days in jail for talking Single Tax on the streets during the Delaware campaign.

Many of our readers will remember him, for he lost no opportunity to speak and write for the cause. For several years poor health has prevented his taking a prominent part in the work but his private letters always expressed his keen interest in and love for the cause that had enlisted the efforts of so many years of an active life.

Lloyd George and Henry George

BETTER used to the reins than to the traces, Mr. Lloyd George took a course in the recent crisis differing from that of the older statesmen of the Liberal party. The very word Liberal implies that the party is made up of people who do not take kindly to bondage. Mr. Lloyd George had no notion of going over to the Labor party. That would have been ridiculous in view of his continued reprobation of bolshevism which he insisted had control of the Labor party. What is sometimes of more weight in politics is that it would have been impossible. Since the snub administered to him last summer during his negotiations with Mr. Snowden, Mr. Lloyd George has known well that he could get no welcome from the radical wing of Labor which utterly hates him. The result of such a move would have left him repudiated in turn by all the three parties. Mr. MacDonald who naturally wants neither his help nor his rivalry in his leadership of labor also jeered at the idea of his reported approaches to the Labor position. He said he had better join the communists. At the same time Mr. MacDonald heartily invited Liberals of the rank and file who were also involved in the clash, to cross the floor. It is probable, all the same, that Mr. Lloyd George, who, after all, is only moving as fast as conditions insist, is on the right track of his eminent namesake Henry George, which, being based in righteousness, will more and more rule in economics, and that he has a larger share of Liberal opinion with him than the Conservative element in the party suspect.

Witness, Montreal, Canada.

Good for Mussolini

IT will hardly be suspected that we approve of the policies or methods of the man who has made himself the absolute ruler of Italy, when we assert that he has condensed into twenty words the soundest principle of statesmanship that has been heard in Europe since the war. Advocating the enactment of his "law against idleness," providing that all adult males must work at some vocation, he declared: "The existence of privileged individuals, for whom life's sole enjoyment is to profit by the work of others, is inadmissible."

Brave words. True words. Words that apply to all people in all parts of the world. Words that should be printed and shouted to all corners of the earth. If accepted and faithfully applied they would solve all economic and social problems. They are the beginning and end of the solution for the evils that afflict society today.

But will Mussolini have the courage and resolution to carry into full effect what his words imply? Will he attack the Italian land system, that in so many regions enables one set of men, the landlords, to live at the expense of the workers? Will he be wise enough and fearless enough, to see that if he is to prevent some men profiting by the work of others, he must radically change the Italian system of land ownership? He professes to despise logic, and to abhor abstract principles. Yet if he is to be at all consistent he must push the prohibition against privileged individuals to its logical end. If he does this he will prove that he is a great statesman, as well as a natural leader of men.

Overheard at the Moron Club

"THAT fellow Mussolini is a wonder. Kicked out the Socialist crowd, and got a law passed making it a crime for the working classes to strike. We need a man like that for President."

"Hell; No! Didn't you see that he's got another law that every adult male Italian must work at some useful vocation. What would become of our aristocracy if we had a law like that?"

Not So Low As That

"WHERE'S Bob Whiteway, the sport who cut such a splurge in the Quail Club?"

"Last I heard of Bob he was a puller-in for a gambling club in Florida."

"How is it he didn't get into the real estate game down there?"

"Well, Bob got pretty far down—blew in all his wife's money—sold the piano to bet on the slow horses—stuck all his friends with bad checks—but he's got a little self

respect left. He couldn't associate with that land-boom bunch."

Organizer Robinson at Work in Missouri

THE Commonwealth Land Party of Missouri has placed in nomination for United States Senators Charles Lischer, of St. Louis, and Charles A. Green, of Hannibal, the latter to fill the unexpired term of Seldon P. Spencer, deceased. Petitions are being circulated for these two nominations.

Both of these gentlemen are well known Georgeites in Missouri. They are convinced party men. The group of active "partyites" who have put their shoulders to the wheel to bring our principles to public notice through the medium of party action are such men as Priesmeyer, Boeck, Webster, Steel and others, who will supply the funds for the securing of signatures and, when these are obtained, for the active prosecution of the campaign.

Organizer Robinson is on the ground and we can depend upon the campaign being well taken care of. Before leaving his home in Los Angeles he engaged in public debate with Mr. A. Plottkin, secretary of the Cloak Makers' Union, the subject being "Resolved that the Single Tax is unprogressive." About 300 were present. It was held under the auspices of the American Civil Liberties Union, Dr. Taft presiding. Before leaving Sawtelle, Mr. Robinson was apprised of his election as Vice President of the Sawtelle Improvement Association.

Where Henry George Wrote Progress and Poverty

HIGH on the hills of south central California, overlooking the beautiful Pajaro Valley, near Watsonville, stands the ranch formerly owned by Judge William V. Gaffey, and now occupied by his sons. Thither, in October, 1925, Dr. C. K. Hale of Santa Cruz and the writer wandered, lured by rumors that here might be found historical information of interest to disciples of Henry George.

After much inquiry as to the way, we finally found ourselves at the Gaffey Ranch. We inquired of the Gaffey brothers as to the rumors. "Oh, yes," said they, "when we were boys, it must have been about 1878 or 1879, Henry George used to be here a great deal. He sat on this porch, overlooking the valley, in this very arm-chair, and wrote and wrote all day."

"Do you know whether he worked on 'Progress and Poverty' here?"

"No. We were too young; but we can clearly remember him sitting in the chair and writing."

Our knowledge as to the time of writing "Progress and Poverty" leads us to the conclusion that the "writing"

must have been that work, yet we were loath to give full credence to a statement nowhere else mentioned, so far as we knew. None the less, we gave ourselves the thrill of sitting in the arm-chair, trying to reproduce within ourselves the urge which permeated that great philosopher and friend of mankind.

What a setting for contemplation and introspection! The beautiful sunlight, the clear atmosphere, the balmy air, the fertile valley spread out below, then probably, as now, partially withheld from productive use by speculative landlords! An ideal spot for the evolution of a programme calculated to free the human race from bondage.

Subsequent search in Watsonville for corroboration led us at length to Mr. Joseph G. Piratsky, long-time editor of the *Evening Pajaronian*. Without hesitation he informed us that Judge Gaffey, for years his close friend, had told him "more than a hundred times" that Henry George did most of the writing of "Progress and Poverty" at his ranch. Two considerations brought him there. The friendly entertainment, in a period of financial stringency, was extremely helpful, while the peaceful surroundings were conducive to undisturbed study. Moreover, Henry George found in Judge Gaffey's humorous conversation a delightful foil in moments of relaxation.

It seems particularly opportune that, just at this time, when interest is being aroused for the collection of Henry George memorabilia, this apparently well-authenticated but hitherto unrecorded chapter in his life should be added to the list.—GEORGE H. DUNCAN.

State Housing

I READ the editorial in a recent number of *Labor* on the housing bill signed by Governor Smith of New York. In the editorial it said:

"So far as *Labor* is aware, this is the first public housing effort in America. On the other side such efforts are common."

It is true that on the "other side" efforts at public housing are common, and, you could have added, futile. I speak with knowledge gained on the spot and from literature constantly received from the "other side." Reports of royal commissions uniformly testify to the failure of such housing schemes to aid the workers.

But suppose you did succeed in *building down to the poverty line*. Is that a commendable thing? Instead of trying to construct houses for the poor, why have poor people? Let them earn good wages, that is *real* wages, and they will be able to pay the rent of a good home.

ABOLISH PRIVILEGE

A consequence of poverty is inability to pay rent, hence the poor must live in hovels. But shall we seek to abolish this one, among many consequences of poverty?

Why not abolish the cause of poverty, that is privilege? I have a great amount of literature and data on this subject, but I know you are a busy man, you are getting out a fine paper, and so I will content myself with sending one little folder gotten out by the Single Taxers of Manchester, England.

Housing schemes like that of Governor Smith are more than cruel deceptions, they are positively reactionary, in what our Socialist friends call the capitalist state. In a cooperative commonwealth it would be quite proper to build houses through "public" effort.

ALFRED HENDERSON in *Labor*, Washington, D.C.

The Inalienable Right to Work

PRESUMABLY representing the views of the British Government, of which he is a conspicuous member, Sir William Joynson-Hicks has announced the policy that should be adopted if the coal mine operators decide to resume work without coming to an agreement with the mine workers' union. In that event, he recently declared: "If any man chooses to go back to his work as soon as the mines are open, it will be our duty to give him the inalienable right to work if he so desires."

In thus setting forth clearly the fundamental truth that men willing to work should be protected in their right to labor, the spokesman for the British Government has enunciated an important truth. It is, however, only a half truth, unless along with it there is given the further assurance that the opportunity to work will be afforded, in so far as the powers of government can be extended for that purpose. It is manifestly reasonable and just that men willing to dig coal should be protected against intimidation or violence.

There remains the other, and equally important, truth that since men have the "inalienable right to work" governments should be equally zealous in protecting that right when it is denied by conditions other than those created by a strike.

Take the case of an idle miner seeking employment, who travels from one colliery to another, but finds no one to hire him. Suppose that he decides to co-operate with some of his fellows and dig coal. There are great seams of coal underground awaiting the miner's pick, but these deposits are all "owned," and cannot be touched without the consent of the "owners." To tell a man that he has the right to work, while conditions deprive him of the opportunity to labor, would appear to be similar to putting him overboard in midocean and telling him that he has the right to walk ashore. The inalienable right to work must imply conditions under which employment of some kind, not necessarily at coal mining, is open to all. To provide these conditions is the prime requisite for the solution of what is popularly termed "the labor problem."

—*Christian Science Monitor*.

International Single Tax Conference

(Reported for LAND AND FREEDOM by Chester C. Platt)

IN the history of efforts made by thinking people to secure for the human race more just social relationships, and a happier life upon this planet, the Third International Conference for the Promotion of the Taxation of Land Values and Free Trade held at Copenhagen, Denmark, will, I think, be considered an epoch-making event.

The cause of land reform may seem to have made slow progress since Henry George brought to the attention of the world the essential injustice of private property in land, and said that the truth he sought to make plain would not find easy acceptance. But that there is no reason for discouragement was certainly shown when this conference met in the beautiful parliament building of Denmark, with the names of nearly 400 persons on its membership roll, representing 27 countries, with reporters present representing six great daily papers, with members of parliament on the programme from Germany and England, with a letter of welcome and endorsement read at the first session from C. N. Hauge, the Danish minister of Home Affairs, and with one of America's most distinguished public citizens as the presiding officer. Besides there were 17 delegates from the United States, 22 from Germany, 52 from Great Britain, 5 from Norway and Sweden, 2 from Spain, 2 from Belgium and 2 from Australia.

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When one considers the high scholarship, and the evidence of careful scientific research into every phase of land economics, shown by the papers read at the conference, and the extensive reports in the Danish newspapers, and the keen discussions which followed many of the addresses, one does not wonder that Mr. Hennessy was called upon to broadcast a speech, explaining to thousands of people the aim of the conference, and the message it sought to convey. The speech was repeated in Danish by an interpreter.

A considerable proportion of the proceedings of the conference, and the discussions, were presented in German and Danish, as well as English.

A mighty crowd of Copenhagen citizens turned out for the open air ceremony, on the fifth day of the conference, when Mr. Hennessy laid a wreath of flowers at the foot of the Danish Liberty Memorial. Flags of fifteen nations were carried by women from the "Grundtvigs Hus" to the monument, and floated in the wind while addresses were delivered by Mr. Hennessy, Ole Hansen, Andrew MacLaren, P. J. Pedersen and others.

The monument stands in one of the largest squares of the city, where thousands are passing daily. It was erected in 1792, by subscriptions made by the Danish

peasants, to celebrate the accomplishment of reforms relating to the tenure of land.

Statues around the base of the monument represent civic virtue, courage, thrift, and loyalty.

The monument bears the following inscription:

"The King understood that Liberty of the People assured in righteous laws inspired Love of Country, Courage in its Defence, Desire to learn and be Diligent, Confidence in Success.

"It was the King's Command that Serfdom should end; that the new Land laws should take effect; that the Peasant set free may become brave and enlightened; industrious; a good honorable and happy citizen."

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The Danish committee and the United Committee certainly planned everything with efficiency and resourcefulness to make the conference successful. Besides the joint assembly room where the meetings were held the conference had the use of a large committee room, a rest room, and several offices. Quantities of land reform literature, in many languages, covered several tables. A small book stand contained a quantity of Scandinavian and international literature, and many sales were made.

Each member of the conference upon arrival was given a badge, a complete programme, and temporarily bound printed sheets containing abstracts of a number of the papers to be delivered, most of them in two languages. As the programme was being carried out from day to day additional printed sheets were given out with extensive abstracts of the addresses.

Several copies of *Det Frie Blad*, the Danish land reform weekly, were also given out. They contained biographical sketches of Mr. Hennessy, Frank Stephens, Jacob E. Lange, Fiske Warren, John Paul, Miss Grace Isabel Colbron and others active in the convention work, with their pictures. Copies of *Grondskyld*, the monthly published by the Danish Henry George Union, were also circulated.

All who attended the conference recognized the wisdom of calling it at Copenhagen. In no city could an atmosphere more favorable to social reform be found. As long ago as 1902 the small land holders of Denmark made a political issue of land reform. A great farmers' convention in Koge passed a resolution demanding "the earliest possible removal of all tariffs and taxes upon articles of consumption" and "the taxation of land values" in place thereof. Many other farmers' organizations followed in the wake of the Koge farmers.

Denmark may almost be called a free trade country. Although a considerable revenue is collected from imports

most articles of common use by the masses enter the country free.

While some land reform legislation has been passed through the united support of the Social Democratic party and the Radical Liberal party, land reformers, not at all satisfied with the slow progress made, have organized recently a new party, known as the Danish League of Justice, whose slogan is "The entire land rent for the use of the People."

This organization did much to fertilize the soil for the conversion for it has held many meetings and put out much literature. The same may be said of the Danish Henry George Union.

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Mr. Hennessy in his address opening the conference made this statement as to recent land legislation in Denmark:

"We are grateful to be in Denmark, also because the government has already taken a definite step forward in the direction of the economic principles for which we stand, by the enactment of the law that will hereafter raise a part of the local revenues through taxes upon land values, while encouraging thrift and industry by exempting in part at least, those improvements on land that are the product of labor. This we recognize as, in principle, an important advance in the direction of taxation reform, even though the first forward step may not in itself be sufficient to produce important social effects.

"But the important thing, as it appeared to some of us who had opportunity to read the synopsis of the debates in parliament published in *Land and Liberty*, is that the distinguished Minister who sponsored the bill and his supporters, as well as some of those who so strenuously opposed it, seemed clearly to see that the bill was a first and forward step towards the gradual shifting of the incidence of taxation from the producers of the country to those who take wealth without working for it."

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I have quoted Mr. Hennessy, verbatim, because there has been considerable controversy as to the extent to which sound land tax doctrines have taken root in Denmark legislation.

Another hopeful feature of the situation, which Mr. Hennessy has not touched upon, is this: Denmark's parliament has for many years, and to a greater degree than any other legislative body in the world, shows a disposition toward social justice and a freedom from the domination of parasite classes.

In a somewhat blind and groping way it has been seeking a remedy for poverty, and a more equitable distribution of the products of industry, as has been shown by its out-of-work insurance, sickness insurance, widow's pensions, old age pensions, liberal workmen's compensation laws, and state aid to farmers.

Of course none of these palliatives for the ills of the body politic would be necessary if the people were given a just system of taxation, but the ferment of discontent which has given rise to this programme of social legislation is a hopeful sign.

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In accordance with a suggestion in the president's address a resolution was adopted by the conference calling on the League of Nations to recognize the root cause of international misunderstandings.

Another resolution, also suggested by the president's address, called for the appointment of a provisional committee to take steps looking towards, what Mr. Hennessy called "a new sort of league,—a league to promote the establishment of economic freedom and justice for the whole world."

This resolution was opposed by Mrs. Signe Bjorner, and other members of the Danish League of Justice, by E. B. Gaston of the Fairhope Enclave, and also by Mr. Warriner and others of the Commonwealth Land Party of Great Britain. There was a free discussion of the resolution, the opposition particularly stressing the importance of the proposed committee being elected in a "democratic manner" instead of being appointed. The resolution was carried, but Mrs. Bjorner, after the vote was taken, announced that steps would be taken to form an International League, "in a democratic way."

After the adjournment of the session, late Monday afternoon, a meeting was held at which a group of delegates elected Mrs. Bjorner Chairman, and Dr. Alex Dam (Denmark), secretary of a committee to form an International organization. E. C. Evans (Pennsylvania) and Miss Grace Isabel Colbron (New York) were made American secretaries, and J. W. Graham Peace secretary for England. Edgar Hoier (Denmark) acted as temporary secretary of the meeting. A resolution was adopted selecting Copenhagen as headquarters of the organization.

One other resolution which came up early in the conference also developed a difference of opinion among delegates and a long discussion.

This resolution grew out of a paper read by Frederick Verlander, general secretary of the English League. It was as follows:

"Resolved: That land monopoly and a mixed system of taxation, national and local, are the root cause of unemployment. This social plague can be cured only if we break up land monopoly by the taxation of land values, and set free industry to make the best use of our land by abolishing taxation on industry and improvements."

An amendment by Mr. Evans, seconded by Mr. Warriner, struck out the latter part of the resolution referring to taxation and substituted these words "by the collection of the annual rental value of land, and set free industry to make the best use of land by abolishing taxation."

This brought out the differences between those who use the words "taxation of land values," and members of the League of Justice and the Commonwealth Land Party who want all land reformers to stop using the expression "taxation of land values" and say instead "collect the economic rent." Taxation they say is "the wrong name for the right thing."

The amendment was defeated and the original resolution adopted by a large majority.

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I will not undertake to even summarize the addresses of the conference. They will all be published in the proceedings. Frederick C. Leubuscher's paper on land value taxation in the United States gave an illuminating account of New York City's system of assessments and of the Pausburg plan. It called out much favorable comment.

One of the most interesting sessions of the conference was on the evening of the third day when Fiske Warren of Harvard was chairman, and E. B. Gaston of Fairhope spoke on "Geoplist-Eorclaves."

Mrs. Anna George De Mille and her two daughters, Agnes and Margaret, received an ovation of applause when they were recognized in the committee hall. Mrs. De Mille responded with a brief speech.

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At the banquet held on the evening of the last day of the conference one of the speakers received with acclaim was C. V. Bramsmaes, the Social-democratic minister of finance, who expressed the hope that the land reform movement might continue to grow in Denmark.

Mrs. De Mille spoke at the banquet and gave interesting reminiscences of her father.

For the banquet Miss Colburn wrote a song, "The Earth is Ours," which was sung several times to the tune, *My Maryland*. It was cheered so heartily that Miss Colburn had to make a brief speech. Leif and Dan Folke, sons of Secretary F. Folke, wrote two songs for the banquet. They were beautifully printed and illustrated with cartoon sketches of President Hennessy, Miss Colburn and others.

On the fourth day of the Conference an excursion was made to Eslinore and Frederiksborg, where a meeting was held. On the sixth day an excursion was made to Spanager, near Hoge, where the Danish system of parceling the land was explained.

Following the close of the sessions at Copenhagen excursions were made to Odense, Næstved, Aarhus, and Viborg, where the Small Holdings and the famous "High Schools" were visited, and various meetings were held.

The Folk High Schools are a unique contribution to education. They are not at all like our high schools, but are rather rural colleges, for the students are from 16 to 40 years of age. These schools give dignity to the life of the agricultural people, and make them proud of their calling. Grundtvig, their founder, was, I believe, one of the world's greatest educators. Both examinations and text books are taboo in the high schools.

Chairman Hennessy's Opening Address at The Conference

If I may take the liberty to speak for those delegates, who, like myself, have travelled long distances to attend this gathering, I would say we are glad to be in Denmark. A progressive government and an educated self-reliant and industrious people is, I believe, the picture that comes to the minds of intelligent people of other countries when the name of Denmark is mentioned. In America, I assure you, it is not uncommon to hear Denmark spoken of as a high type among the nations of Europe, because of the fame of its system of popular education, the proficiency of its people in producing wealth from the soil, and their ability to organize the world in the organization of efficient co-operative agencies to market the products of the farm. We are glad to be in Denmark to share hands with those fine countries, men and women, who have done so much to bring the message of Henry George to the Danish people, and whose influence upon the public opinion of their country has already borne splendid fruit.

It would seem that the attainment of justice and economic emancipation for the people of Denmark is now but a matter of keeping on. I feel sure, at any rate, that the militant Henry Georgists of Denmark will help to keep this question to the front in the practical politics of their country, so that the government may be led to go on to the end of the road that leads to complete social justice, offering a shining example to the less enlightened nations of the world.

Let me say that the picture of political Europe as a whole that is presented to the gaze of Americans at home is one to induce discouragement and sometimes despair for the future of the people of this continent. Perhaps things are not so bad as they appear, but on the surface of things it all seems very dark. At the end of the devastating war that was to end war forward-looking men of every land felt that out of the years of unprecedented sorrow and destruction must come compensations commensurate with the vast sacrifices and sufferings that the world had endured. It seemed clear enough to men of vision that if civilization was to rebuild itself anew, the fears and hates and grinds fostered by most of the governments of the world before the war must be banished from the structure of the new world that must be built. The essentials were: a just and reasonable peace; the ending of economic imperialism and exploitation of the weak by the strong; the removal of the barriers that impede trade and travel between peoples; the abolition of the machinery of war, and the ending of secret diplomacy. None of these things have come to pass. Even the promise of the extension of political democracy, of the self-determination of peoples, has not been realized. Emperors may have disappeared in some places, but dictators, resting their rule upon military power, have replaced governments based nominally upon the consent of the

governed. But whatever the form of government may be, we are told that the masses of the people in nearly every European country are poorer and more unhappy than they were before the war.

This fact proves one thing at least, and that is that the form of government—a thing which men greatly strove for—is not so important after all. Indeed I believe that men will modify their regard to particular forms of government and political institutions generally, as they grasp the fact that government, after all, is not an end that men should strive for, but a means. In America this year we are celebrating the 150th anniversary of the promulgation of the Declaration of Independence, and I can think of no better statement of the true function of Government than that written by Thomas Jefferson into that classic document: that just government, resting upon the consent of the governed, exists to establish and maintain the natural rights of men, to life, liberty and the pursuit of happiness. But we have now come to perceive that social injustice, founded upon special privileges to the few, may exist under democratic forms as much as under those forms where the powers of government are less dependent upon the popular will. We have discovered that political freedom and democracy is not enough, and that without economic freedom no other freedom can be significant or lasting. I believe there is more than the wisdom of the cynic in the epigram of Pope:

"For forms of government let fools contest,
Whate'er is best administered is best."

We are not greatly concerned, therefore, with the form in which government expresses itself. We are concerned with its effects upon the people governed. The great work before us is the work of education—of enlightening the minds of men so that they may exercise political power intelligently and righteously. Over and over again Henry George pointed to the fact that the power to bring about social and political reforms rests with the masses of men in every country. If the masses of men are victims of social injustice sanctioned by law, they have the power to force their rulers to alter the law. This task should be easiest of course, in countries like Denmark with democratic political institutions, where government usually reflects the popular will; but even in those countries where the absolutism of a military dictator is now for the time being the law of the land, no popular demand for social justice can long be denied. When peoples, therefore, continue to suffer and submit to injustice it is generally because ignorance or shortsighted selfishness blinds them to their true political interests. It is our great aim to lead men to see the truth that will set them free.

But we must be more than idealists; we must be practical reformers. For, as the power to retard as well as to advance social justice is also with the masses of men in every land, we who would lead the way to economic emancipation may not travel any farther or faster than the minds of men will go with us.

Henry George, philosopher and statesman that he was, realized how slow are the processes through which economic truth finds ultimate acceptance in the world, when it is opposed not only by powerful privileged classes but must also struggle against the indifference, perversity, and stupidity of those who suffer most greatly from unjust laws. So he warned the impatient among us in these words:

"Social reform is not to be secured by noise and shouting, by complaints and denunciations, by the formation of parties, or the making of revolutions; but by the awakening of thought and the progress of ideas. Until there be correct thought there cannot be right action; and when there is correct thought, right action will follow."

Our great teacher not only clearly delineated the social ills which in every land flow from the monopoly by a few of the natural resources which are rightfully the inheritance of all, but he showed the simple and practical road that statesmanship may follow to redress the errors of the past. This way is through the Taxation of Land Values and Free Trade, for the promotion of which this Conference has been assembled.

We propose no sudden and revolutionary program, irreconcilable with the prevailing governmental machinery for raising public revenue. We are familiar enough with history and with human psychology to know that enduring social and political reforms are effected by evolutionary processes, and only as men's minds are brought to apprehend the meaning and direction of the forward steps they are asked to take. We favor no short cut to the Promised Land, because as practical men we know there isn't any. We realize that we have a considerable distance to go, and we know we cannot take the last step first. And we know, also, from experience, that the distance we cover may not be so important as the direction in which we are going. If the direction is right, every step forward will make it easier to take the next step, and the next, until the end that we seek is reached.

We propose then, as a first step, that every government should employ the taxing power so as to take from land-owners through annual contributions to the public revenues, some part of those values which may attach to land by reason of the competition for its use made necessary by the growth and activities of the community. And we propose that, gradually, the taxes imposed upon land values be increased, as public opinion may approve and governmental needs may require, until substantially the entire economic rent of land, a product of society, is absorbed for social needs and purposes. Thus proceeding along lines of least resistance, and according with preceptions of political expediency as well as justice, we plan ultimately thus to recover and establish for all mankind their common and equal rights to the use of the earth. In reaching this end we would take from no man that which he has created, but would take only the common property for common

uses. Incidentally, it is our purpose, as fast as Governments are educated to resort to socially created land values as the convenient and proper source of public revenues, that one by one all other taxes now imposed that interfere with the freedom of production and exchange, be remitted or abolished. This is what we mean by Free Trade. We would gradually wipe out every tax, tariff or impost at home or abroad that hampers the freedom of men to work and exchange the products of their labor.

We believe that free commerce between the peoples of the earth would be the greatest civilising influence that the world could know. As it would mean the free exchange of goods for goods, of services for services, it would serve increasingly to promote those friendly human contacts and understandings that lead to an ultimate appreciation of the essential kinship of all mankind. Untaxed and unrestricted trade would put an end to the isolation or the self-sufficiency of any nation. It would in time bring into being a league of peoples, more potent for peace than any league of political governments could be. It would build the straight road to the disarmament of nations by first disarming the minds of their people of the fears, suspicions and antipathies that now naturally grow out of the selfish national policies that seek to benefit one people by inflicting injury upon another.

Finally, we propose to end the curse of war, with all its barbarities and brutalities, and its grievous burdens upon the backs of the workers of the world, by asking nations to recognise and remove the true causes of international contention and strife. These have their roots not alone in hostile tariffs and the struggle for markets, but in that economic imperialism which exploits the natural resources of distant and undeveloped lands for the enrichment of favoured groups of capitalists at home.

In the promise of world peace heralded to the world from Locarno last October, and still unratified, we are unable to see more than a gesture of worthy intention and goodwill. But surely goodwill is not enough, when the conditions that make for illwill still remain. These conditions, as I have endeavoured to make plain, are economic in their character, and until they are finally removed the menace of new wars will remain with the world.

We are grateful to those men of energy and vision in Denmark and in Great Britain who have brought us together here to discuss these matters of vital interest to civilized life everywhere in the world. And let me in closing express the hope that as this gathering is the natural and logical successor of the significant Conference held at Oxford three years ago, may this Conference lead to many another with similar outlook and aims. Let us spread the light. The truth that Henry George sought to make plain is for all nations and all generations of men. Let us then see to it that before this Conference adjourns and its members scatter to their homes in distant lands, we devise some means and ways to perpetuate our work. Let us form at least the nucleus of an international organization, through which we

may enlist the interest and co-operation of lovers of economic justice in every civilized land. The noble idea of a League of Free Nations that was to banish war for ever and bring peace and contentment to a distracted world appears to have failed. To me it seems chiefly to have failed because it has dealt with politics rather than economics; because the statesmen who control the League would doctor symptoms rather than a disease. They continue to deal with the superficialities of international relations, while leaving untouched those evil economic realities that arise from greed, selfishness or stupidity, and from which flow the miseries, antipathies and fears which engender the spirit of war.

Let us then, before we leave Denmark consider the project of bringing into being a new sort of league—a league to promote the establishment of economic freedom and justice for the peoples of the whole world. To a committee of the Conference might well be delegated the task of making a preliminary draft of the covenant or constitution of such a league. In every civilised land are to be found followers of Henry George, men and women who have had the vision of a better day for all humanity. In every land are people who not only see the goal at which we aim, but who understand the simple practical political steps through which our end is to be attained. Let us seek out these comrades in the cause, whatever their race or homeland may be, and in the spirit which Henry George invoked, of the Fatherhood of God and the brotherhood of all men, let us summon them to join us in the noble enterprise of bringing to the people of a troubled world our plan of establishing peace, justice and prosperity by setting the whole world free

Land Values Taxation In Practice

PAPER READ BY FREDERIC CLEBUSCHER, AT
THE COPENHAGEN CONFERENCE

THAT land value taxation in practice in New York City and its vicinity is efficient in respect of substantial accuracy of the assessment of values as well as in collecting a greater amount of public revenue than is elsewhere collected in any similar area in the world from the same source, was sufficiently made evident, I believe, by the paper of Mr. Lawson Purdy, which I had the honor to read to the Conference a few days ago. This success is due, in a large measure, to the fact that under the American system the land tax when once levied becomes a lien *in rem* (that is against the particular parcel of land) and not *in personam* (that is against the owner or lessee). The city authorities are, therefore, not at all concerned with the identity of the persons interested in the ownership of the land which is held to pay the tax. Every lot of land is shown on official maps and has a tax number. If the tax is not paid within 30 days after it becomes due, interest at the rate of 7% per annum begins to run thereon. It may remain unpaid

for three years. During that time water rent (if the lot is built upon) may also be unpaid. Like most American municipalities, New York has its own potable water system, which cost it upwards of 300 millions of dollars. An annual rent is charged for the use of the water, the amount of course varying with the quantity consumed, though there is a minimum charge. This also becomes a lien on the tax number.

During those three years there may also be special assessments for benefit levied for public improvements affecting that particular lot number. This expression may sound like Greek to non-American ears. Suppose a piece of land lacks some public improvements like paved streets, water-mains, and sewers, and the government decides to instal one or more of them. The cost thereof is apportioned among the lands benefited thereby, and the city government usually does not pay any part of it. This is called a special assessment for benefit and is levied against all the lot numbers affected thereby, even though the land may not be improved by a single building. This also carries interest at the rate of 7%. Note that in the case of special assessments for benefit it is the land and not the building that is assessed. *In thus collecting for public improvements solely from the value of the land increased by such improvements, our government tacitly adopts one of the fundamental principles of Single Tax philosophy.*

Incredible as it may seem to you, the landlord is sometimes glad to pay such assessments, for often the value of his land is increased several times the amount of the special assessment.

Well, the three years have elapsed, and the landlord has failed to pay one or more of annual taxes or water rents, or one or more of the special assessments. The City Treasurer (called Comptroller in N. Y. City) adds together the various amounts, besides accrued interest, and gives notice through advertisement of his intention to sell the aggregate sum at a stated time and place. This is now called a tax lien, and is struck down to the person who is willing to pay the city its face value and to charge the landlord the lowest rate of interest. He then receives what is termed a transfer of tax lien. To all intents and purposes, the transfer of tax lien is a first mortgage, having priority over all other mortgages, leases, judgments and every other claim except the right of the City to collect future taxes. The principal of this mortgage is due in three years and the interest is payable semi-annually. If the payments are not met the holder of this lien or mortgage can go to Court and begin a suit for foreclosure. He makes every person who has an interest, whether as owner, mortgagee, lessee or what not, a party defendant. Usually the suit is settled before judgment. If not settled, judgment is entered and the real estate is sold at public auction to the highest bidder.

It seems to me that the New York system of ignoring all persons claiming ownership, or part ownership, and assessing and collecting the tax from the land itself, should have

favorable consideration by the Conference. Not only is it just and practicable, but it is employed by a municipality that collects more of the economic rent than any other government in the world.

In 1925 the real estate of New York City was valued for taxation purposes at \$11,901,348,553. This is almost 12 billions, or as our British friends would say, 12 thousand millions. About half of this, \$5,561,718,975 consists of land value. Theoretically, real estate is assessed at its full market value; in practice it is found that the assessment averages only 70% of such value. It is evident, therefore, that the land values of that city aggregate 8 thousand millions of dollars. The rate of the tax in 1925 was \$2.70 on each hundred dollars, and the amount of the tax collected from land values alone was 150 million dollars. It may be of interest to note that a dozen years ago two-thirds of the assessment of real estate in New York consisted of land values and only one third of building values. The great activity in the building market since the armistice, coupled with the high cost of labor and materials, and with the higher rate of taxation on land values, has now brought building values to a parity with land values.

But the city of New York is greater than its corporate limits. There are large areas outside the city proper the majority of whose inhabitants do business in New York. To all intents and purposes they are citizens of New York City. The metropolitan area of the city contains approximately nine million inhabitants. This outside section consists of the counties of Nassau, Westchester, Rockland and Suffolk in New York State, and the counties of Bergen, Essex, Hudson, Morris, Passaic and Union in the contiguous state of New Jersey.

The local tax assessors of the various municipalities in these N. Y. State counties in 1923 assessed the real estate at \$1,182,855,368. Almost one half of this, or say, \$500,000,000, consisted of land values. The rates varied, but averaged \$3.97 on each hundred dollars of assessed valuations. The aggregate amount collected from land values in this section was, therefore, approximately 20 millions in 1923.

In the contiguous New Jersey metropolitan area land was assessed in 1924 at \$911,304,115 and buildings at \$1,504,452,789. The tax rate varied among the municipalities, but averaged slightly over 4%. The aggregate amount of the tax on land values in this section was, therefore, over 36 millions.

Adding the 1925 figures of N. Y. City proper (\$150,000,000) to the 1923 figures of the New York metropolitan area (\$20,000,000) and to the 1924 figures of the N. J. metropolitan area (\$36,000,000) we have the tremendous total of \$206,000,000 of economic rent collected in one year. The area of New York City comprises only 258 square miles. This comparatively small tract of land was last year worth, exclusive of buildings, 8 thousand million

dollars, and returned to the people who had created that value, 150 millions in economic rent.

It is unfortunate that I could not procure official figures for all the sections for the same year; but these are "boom" times for N. Y. City vacant land speculators, and my figures are, therefore, understated. Indeed, a few days before I took ship to join this Conference, I was unofficially informed that the assessment of real estate in the City of New York for the year 1926 had been increased by \$1,096,000,000, of which about one half is land value.

But New York is not all of the United States, any more than Copenhagen is all of Denmark. Some cities in my country have taken more steps towards the Single Tax than has even my native city. Notable is the case of the city of Pittsburgh, in the State of Pennsylvania. In 1913 that State passed a law which is popularly called the Pittsburgh graded tax plan. The two outstanding features are:

1. The entire tax revenue for municipal purposes is derived from taxes on real estate. There are no taxes levied by the city government on any other form of property or on incomes.

2. The municipal tax rate on buildings is fixed at one half of the tax rate on land. The *National Municipal Review* for December, 1925, contains an article by Percy R. Williams, a member of the Pittsburgh Board of Assessors. He denies that the plan is Single Tax, but carefully refrains from denying that its successful operation will logically lead to the adoption of that philosophy. Indeed, he states that "there are even now indications that, within a few years, steps may be taken to extend the partial exemption of improvements."

There have been five triennial reductions of the rate of the tax on buildings, so that now it has reached the legal limit by being only half of the rate on land values. True, the rate on buildings has actually increased, for it was 89 cents per \$100 in 1913 and is 97 cents per \$100 now. But while the rate on land values in 1913 was the same as on buildings, 89 cents, it is now more than double, \$1.95. Land thus pays about \$10 per thousand more than buildings. There is ample room for the extension of the law, for buildings are still taxed at the full rate, in Pittsburgh, for other than municipal purposes. The municipal revenue is only 15 millions while the school district and the county of Allegheny in which the city is located, raise 17½ millions by taxing buildings and land at the same rate. Mr. Williams says: "The facts cited show how far Pittsburgh is from the Single Tax either 'limited' or 'unlimited'."

Even though it is Mr. William's opinion that the "Pittsburgh tax experiment is really a moderate tax applied in a very conservative manner," he adds that "friends and opponents of the graded tax alike agree that the higher land tax has been influential in inducing those who held large tracts of land idle to sell at more reasonable prices, because the holding of vacant land for long periods is becoming unprofitable." Of course this led to a "boom" in

building. In 1913, the last year under the old tax system, there were 3,461 permits for new buildings of an estimated cost of \$13,870,955. In 1924, when the tax rate on buildings was only half that on land, the number of permits more than doubled (8285) and the value of the new buildings almost trebled (\$34,256,450).

Opponents of the Pittsburgh plan claim that the rich man's skyscraper and not the poor man's cottage is the chief beneficiary. That would not be a valid objection even if it were true, for the capital used in the construction of the skyscraper is usually furnished by savings banks in which are deposited the savings of the working man; and the wages paid to the mechanic employed in the construction of the skyscraper help to build the poor man's cottage. However, the statement is false in fact. Says Mr. Williams: "But it is the home owner who stands out as the chief beneficiary of the graded tax." He then gives facts and figures showing that, notwithstanding the general increase in the rate, the typical home is actually paying less tax than it did in 1913, while the typical skyscraper is actually paying more. The reason, of course, is that the home is on land of low value while the office-building is on land of high value.

Mr. Williams concludes his able article as follows: "The expediency of the graded tax plan lies in the fact that it means tax relief for the majority of taxpayers and that it encourages the improvement of real estate, thus stimulating the development of the community. The justice of the graded tax plan rests upon the fact that land values are socially created, growing with the growth of population, and the extension of public improvements, and are, therefore, in a peculiar sense a natural and logical source of public revenue."

The Allied Boards of Trade of Allegheny County (in which Pittsburgh is located) are circulating a pamphlet. One of the interesting statements is a comparison of new building permits per one thousand of population issued by Pittsburgh between 1914 and 1920, with those issued for the same period by seven of the largest American cities. The balance in favor of Pittsburgh ranges from 15% to 238%. In big black letters this pamphlet states: "All taxes other than land taxes, are a deadlock on both labor and capital. It will never be known how great a measure of civic and industrial prosperity is really possible until the burden of taxation is removed from the personally-created values of industry and enterprise and placed where, in all equity, it belongs: on the community created values of land."

The time allotted to me will not permit a discussion of other signs of progress on my side of the Atlantic. I will merely allude to a few of them. You have undoubtedly read that, in order to solve the problem of the acute housing famine in New York City, that municipality a few years ago exempted from taxation for a period of 10 years \$5,000 of the cost of construction of all new single family dwelling houses and \$1,000 per room, but not to exceed \$5,000 for

each apartment, in a multi-family dwelling. This has led to the construction of new dwelling houses that would not have otherwise been built, amounting in value to several hundreds of millions of dollars.

New York, unfortunately, still taxes thrift and industry by taxing mortgages, machinery, etc., and still imposes that class of nuisance taxes called licenses. In that respect Pittsburgh is far in advance. She has struck shackles from capital and labor by raising all her revenue from real estate and the greater part of that by taking a large slice of the economic rent. I firmly hope and verily believe that I will live to see the day when that great American city will not only abolish the remnant of the tax on buildings but will go further than mere revenue demands by taking the entire economic rent.

I will make bare mention of a few more facts showing that the light is beginning to penetrate. Two-thirds of the revenue is derived from land values in Portland, State of Oregon, and in Houston, State of Texas. In San Diego, State of California, the 1919 assessment figures were as follows: Personal property 9 millions, buildings 6 millions; land values 72 millions.

I may have wearied you with my numerous citations of figures; these were necessary in the discussion of the subject assigned to me. I would have preferred the philosophical and ethical rather than the fiscal side of the teachings of Henry George. But we must always remember that the Prophet himself, who honored me with his personal association forty years ago, showed that the road to freedom and happiness is travelled by keeping step with the march of public opinion.

Resolutions Adopted At the Conference

PRINCIPLE AND POLICY

We, the members of the Third International Conference to promote the Taxation of Land Values and Free Trade, assembled in the Danish Houses of Parliament, Copenhagen, 20th to 26th July, 1926, re-affirm the Declaration of Principle and Policy adopted by the International Conference on the Taxation of Land Values held at Oxford, England, August, 1923 and

Whereas this Conference has adopted an Address to the statesmen of the League of Nations, pointing out that the chief causes of international discord and of war have their roots in the private monopoly of the world's natural resources and in the economic barriers that governments erect to prevent the free exchange of goods and services between friendly peoples; now be it known, that

This Conference not only favors freedom of trade across the frontiers, but also affirms that if governments would establish peace, contentment and prosperity within their own borders they must apply the principle of free trade among their citizens at home. To

apply this principle fully they must give equal access to natural opportunities, and abolish all legal and artificial restrictions upon or impediments to the right of men to freely produce wealth, freely to exchange it and freely to enjoy the results of their labor. This can be accomplished only when governments repeal the taxes that now interfere with, or impose penalties upon, production and exchange.

Declaring that the land of every country is, by right, the common property of the people, we affirm that the value of land due to the presence and activity of the community should, by concentrating taxation upon land values be taken for public purposes in place of the taxes that now so grievously burden industry and interfere with the natural rights of man.

Free Trade and World Peace

RESOLVED that we transmit to the Secretariat of the League of Nations at Geneva for the consideration of the Council and the Assembly of the League the following Declaration:

DECLARATION

We, the followers of Henry George from seventeen nations, assembled in the Danish Houses of Parliament at Copenhagen, 20th to 26th July, 1926, at the Third International Conference to promote the Taxation of Land Values and Free Trade, respectfully submit for the consideration of the League of Nations our earnest hope that the League may be led to promote the peace and prosperity of the world by undertaking the removal of the obstacles that now interfere with common understanding and progress.

We believe that until there is a frank recognition of the root causes of international misunderstanding and discord, and a sincere and earnest determination to remove them, there will be no permanent peace or progress in the world. The peace promised by the Treaty of Locarno, even if ratified, would be but a gesture of goodwill, leaving untouched the evil economic realities out of which grow the envies, hates and fears which are the common causes of war.

Disarmament alone cannot assure permanent peace, and is, indeed inconceivable so long as powerful and privileged monopolists can contend for the control of the world's natural resources, and selfish national policies, designed to benefit one people by inflicting injury upon another, arouse suspicions and antipathies on all hands.

This Conference urges the League of Nations to recognise the simple truth that free commerce among the peoples of the earth would be the greatest civilizing influence the world could know; it would serve increasingly to promote those friendly human contacts and understandings that make for an ultimate appreciation of the essential kinship of all mankind. Untaxed and unrestricted trade would put an

end to the isolation or the self-sufficiency of any nation. It would, in time, bring into being a League of people more potent for peace than any league of political governments could be.

We affirm, therefore, that the curse of war may never be ended until the leaders of nations come to recognise and deal with the fundamental causes of international strife. These, it is now generally seen, have their origin not alone in hostile tariffs and the struggle for markets, but in the economic imperialism which exploits the natural resources of distant and undeveloped lands, not for the common interest, but for the enrichment of favoured groups of monopolists in every country.

In conclusion, this Conference exhorts the leaders of the League of Nations to influence their Governments to depart from the old ways that must inevitably lead to new wars for domination and conquest, and to guide humanity along the road we have pointed out which leads to abiding peace and prosperity.

Messages to the Conference

Edward Nordman, Commissioner of Markets of Wisconsin wrote, as follows:

"We cannot much longer survive a condition that divests wealth from its rightful owners, who are the producing masses, to the pocket of the privileged classes and get away with it. The stability of industry, and therefore of society demands that wealth be distributed on a service basis, and if this is done the actual producers of wealth will acquire the necessary purchasing and producing power to keep industry going."

"There can be no such equitable distribution so long as the privileged few are permitted to absorb the vast sums that are involved in the unearned increment. This maladjustment of the distribution system is confusing the markets to such an extent that the producer never knows where he is at. There will be no cure for this evil until leaders at least, get the idea of its source, which is the absorption of the unearned increment by private individuals.

"But let us take courage in the fact that nature is on our side in this great fight. Perhaps nature does not come right out and tell us what the remedy is, and how to apply it, but she does put obstacles in the way of trying to apply wrong remedies and so it is simply a matter of pounding away at the problem and sooner or later the world will stumble onto the real remedy and try it out. When this remedy is applied it will be found to work perfectly and receive nature's approval."

George F. Comings, former Lieut. Governor of Wisconsin, sent this message to the Copenhagen Conference:

"I envy you this opportunity of meeting in this International Conference the brilliant liberal spirits who will gather and give earnest thought to one of the greatest problems of society—taxation.

"One great American has said that it is the greatest force for good or evil known to peaceful society.

"Another American economist has said, that taxation may create monopolies or it may prevent them, taxation may concentrate wealth or it may diffuse it; taxation may promote liberty and equality of rights or it may abolish them.

"May this conference direct the eyes of the world to a system of taxation that promotes a just distribution of wealth, strengthens liberty, and leads away from war by removing the causes of armaments and wars. May it send a cheering message to all the nations of the earth of good will, of justice, of peace yet to be."

Notice to Our Readers

This issue of LAND AND FREEDOM has been delayed two weeks to await a report of the Copenhagen Conference. The excellent summary of the proceedings by Chester C. Platt, together with the two addresses and resolutions, which appear in this number are all that we can publish now. Other material will appear in subsequent issues.

MR. ANDREW McLAREN, M.P., speaking at the Queen's Hall, London, said:—"Have you ever noticed that it is your land when there is a war on and that it costs you £800 or more per acre after you have defended it? There is a human tragedy behind that. I was told at church that God made the land, but it is not God who comes round for the rent every Monday morning."

MR. PHILIP SNOWDEN, M.P., speaking in the House of Commons, said:—"The value of the landlord's property is increased by public expenditure; while he sleeps he grows fat. I have stated before in this House urban land values were never increasing more rapidly than they are to-day, in view of the extension of motor transport. Therefore, we believe in the full ownership of the land by the people and we would take immediate steps to appropriate for local and national purposes every penny of the value of land which is created by the energy, enterprise and capital expenditure of the community."

Two kinds of farmers farm relief demand.
One farms the farmer and one farms the land.—

ALL titles bad begun must badly end—
None can be right that right cannot defend.—

Since Man was cursed in Eden all his care
Has been to find new backs his load to bear.—

Man suffers, like a bull tied to a tree,
In sight of plenty. Yet he might be free.—

WE pray for peace, and as we pray we howl
For hostile tariff laws—let Europe scowl.—HORATIO.

The Earth Is Ours

Air *My Maryland*
Words by *Grace Isabel Colbron*

In faith united here we stand
Comrades all, from far and near,
To claim our birthright to the land
Now to raise our message clear.

The Earth is *Ours*, not yours or mine,
But right of all by law divine,
When shall the sun of Freedom shine?
Clouds and darkness disappear?

The Landless cry in bitter need,
Sound the word that brings them cheer.
They shall no more in anguish plead,
Lift the hopeful message clear!

The truth that in our hearts we feel,
The vision of the commonweal,
Tis Liberty's own tocsin peal,
Justice that shall banish fear!

From many distant lands we come,
Comrades now, at Freedom's call.
But in one faith we find our home,
In our creed, the Earth for All!

The Earth is *Ours*, not yours or mine,
The right of all by law divine
When shall the sun of Freedom shine?
Lift the cry . . . "the Earth for All!"

Written by Grace Isabel Colbron for Third International Conference
Copenhagen, Denmark, July, 1926.

Single Tax For the Federal Capital of Australia

THE Australian parliament will meet next year in the new federal capital of Canberra, where work has been in progress since 1909. Hotels and houses are being finished as well as public buildings. The government will retain ownership of all land in the federal territory, which comprises 900 square miles. Ninety-nine year ground leases are sold, with a re-appraisal at the expiration of twenty years and thereafter every ten years.

Two forms of slavery this cruel world has planned—
One form exploits the man, and one the land.—

TOM painted his house white; B, his town red,
And both got fined! Tom's was a tax he said.—

WHILE empty lots draw profits—and dead cats!
Why should one risk a tax for building flats?—HORATIO.

SOME RECENT PAMPHLETS

Mr. Percy Werner is a well-known Single Taxer of St. Louis. He is also a prominent member of the St. Louis bar and a contributor to the *St. Louis Law Review* and the *American Law Review*. We have had occasion in these columns to comment on Mr. Werner's contributions to the discussion of the importance of the lawyer's profession in society which he places highly, though no higher we believe, than it deserves.

In the pamphlet before us, "The Functions of the Lawyer," an address delivered at the Washington University Law School as an introductory lecture to a course on Legal Ethics, Mr. Werner returns to his subject with more than his wonted enthusiasm. He emphasizes his contention that the lawyer is "An officer in the Judicial branch of our Government" and he adds, "Upon us lawyer-citizens, more than on any other class of people in our country, rests the responsibility of seeing that society is well organized and built upon justice, and that the laws are what they should be for the highest welfare of the people." He does not argue from this that lawyers should become legislators, for "such an arrangement would defeat the very aim of our government, which is that the people should be self-governed, should make their own laws, should promote their common interests."

The remainder of the pamphlet is a dignified and reasoned appeal for a recognition of the office and importance of the lawyer in society. How immeasurably would the ideal to which Mr. Werner appeals raise the conception of the true function of the lawyer in society as well as among the members of the profession for which he advances so high yet so just a claim.

J. D. M.

A PAMPHLET BY JAMES DUNDAS WHITE

We frequently have cause to commend our English Single Taxers for their thoroughness of treatment. They waste few words; they have learned the secret of exact and comprehensive statement; their propaganda pamphlets are admirable examples of how the thing should be taught.

For some years now, James Dundas White, L.L.D., an ex-member of Parliament, has been among the foremost of our English pamphleteers. The present little work of fifty pages in stiff covers is entitled "Our Land and How to Make It So." On the fly leaf is the following which may serve as a text and which will show that the work is written on right lines:

"God made the Land for the People and those who hold it should pay the People a Rent for it."

A National Land Rent Bill occupies nearly twenty pages, and is, so far as we know, the first attempt made by any English disciple of Henry George to formulate the draft for an inclusive Parliamentary measure that shall embody our demands in legislation. It shows thought and care in its consideration and the author invites suggestions for improvement.

The arguments of Mr. White are the familiar ones which cannot however be too often repeated. What is not so familiar is the emphasis laid on the distinction that should be observed by advocates of our cause between the real objects of our movement and its purely incidental fiscal advantages, which is conveyed in the phrase, "Taxation of Land Values." This distinction has been strongly contended for by LAND AND FREEDOM. It has been the policy of that admirable little weekly published in London, the *Commonweal*, with its brilliant galaxy of contributors, Messrs Pease, Grant, Pearson and Outhwaite. We are glad that this policy is now reinforced by the written word of a man high in the councils of our movement in Great Britain almost from the beginning, and there are few names that will carry more weight than that of James Dundas White. Here is what he has to say on this most important point:

"The word 'Tax' also gives a wrong impression of the policy as a whole. We are not Taxers, but Untaxers. Our object, as Mr.

Outhwaite has said, is "to collect the King's rent and abolish the King's taxes." The introduction and development of a National Land-Rent should be accompanied by the progressive abolition of the taxes that now press on the making of improvements and on other processes and products of industry. These two reforms are bound up together. The requirements of a National Land-Rent would make the natural opportunities of the country available for use on fair terms, whilst the untaxing of industry would promote their development.

"The name "National Land-Rent" explains itself so simply that a child can understand it. The name "Taxation of Land Values," on the other hand, needs to be explained; it is used by different politicians to mean different things; and it is generally associated with Land-Value Taxes of 1909-10—the Increment Value Duty, the Reversion Duty, and the others—which were sham substitutes for the real reform. If we propose to secure the common right to the land by making those who hold it pay rent for it to the community, we ought to say so in the plainest possible way. Whatever may have been the grounds for using the name "Taxation of Land Values" in the last century, both principle and expediency point to the use of the more accurate name now."

This valuable little pamphlet should have a wide circulation in Great Britain, and it will be of interest as well to American readers. It is published by C. W. Daniel Company, Graham House, Tudor Street, London, at sixpence net.

J. D. M.

LAND RENT AS A FUNCTION OF POPULATION GROWTH.

This is a reprint from the *Journal of Political Economy*. It is an article by Prof. Harry Gunnison Brown, and like all his contributions to economic discussion is a thoughtful consideration of the subject. His method is to state as strongly as it can be stated the objections of our opponents, and then proceed to demolish them each in turn. There is a deftness and cleverness in the process that makes it easy and agreeable reading. Besides, unlike so much of the discussion that appears in the economic quarterlies, there is no difficulty in understanding what he means. By easy and simple gradations that are conservatively stated the reader is led finally to a full accord with the principle for which he is contending. He charms and convinces at the same time. There is no more useful friend of the movement at this juncture than Prof. Harry Gunnison Brown.

J. D. M.

LAND VALUES AND FARM MARKETS

This pamphlet is an address delivered before the meeting of the National Marketing Officials at Chicago, in December, 1925, by Hon. Edward Nordman, Commissioner of Markets for the state of Wisconsin.

Mr. Nordman points out that the problem instead of being one of over-production is really one of under consumption. He shows that if the city workers could increase their effective demand the farmers could raise less of the staple crops and more of the diversified and expensive products, such as fruits and poultry, etc. He states that the real heart of the farm problem is excessive cost of production and low prices for produce.

In conclusion he suggests that the farmer's market should be improved by "improving general conditions, first, by removing taxes from the products and processes of labor so that the farmer may purchase these products more cheaply; second, by removing taxes from farm products and from the farmer's capital used in production, thus reducing his overhead expense, and enabling him to sell at fair prices, and in larger quantity and at greater profit, to the workers; and third, by letting the taxes so removed fall upon land values, thus absorbing for the community a larger part of the billions of dollars of unearned income now going into private pockets, especially in the larger cities, at the expense of both farmers and workers. This will destroy the

incentive to monopolize natural resources, which, in its turn, will tend to equalize opportunity, increase the purchasing power of the masses and improve the markets for the products of farm and factory."

J. D. M.

CORRESPONDENCE

ORIGIN OF THE WORD REALTOR

EDITOR LAND AND FREEDOM:

I see some one is trying to spoof your readers on the word "realtor." This word, I feel certain, comes from the Spanish "real," meaning grand, magnificent, pertaining to the king, and toro, bull, which easily becomes a most magnificent buller. Obviously "bull" cannot be genuine.

San Francisco, Cal.

CARLOS P. GRIFFIN.

J. R. HERMANN WILL CHIP IN.

EDITOR LAND AND FREEDOM:

Ed. Boeck is a man after my own heart. I am poorer than Friend Boeck, but I will pledge \$25 and he may have the choice of any state he chooses to start a campaign for an initiative Single Tax measure. My pledge is conditioned upon his securing a sufficient number of pledges to put the measure on the ballot in any state in the Union.

Portland, Oregon.

J. R. HERMANN.

A WELCOME COMMENDATION

EDITOR LAND AND FREEDOM:

I wish to congratulate you on the latest issue of LAND AND FREEDOM, which I think is one of the best. The Danish articles are particularly timely.

New York City.

CHARLES O'CONNOR HENNESSY.

LAND VALUE IN FAIRHOPE

EDITOR LAND AND FREEDOM:

The department "At the Sign of the Cat and Fiddle" in your March-April number, contains quite a little matter apropos of the effect of the land boom that is taking place around us here at Fairhope but entirely omits the most important factor.

I have lived in Fairhope twenty-seven years, practically all my adult life, am the daughter of one of its founders and feel that I have inside information.

I shall make no comment as to the advantages of beginning at the bottom and grading upward or beginning at the top and grading downward. The people understand perfectly that all the rent money is expended for the benefit of the community after the state, county and municipal taxes on our lands, and the improvements of our lessees and the small administrative cost have been paid, but we have at least ten times as many lessees who are not members of the Colony as we have those who are members, some of whom feel that if unimpeded they might fleece the balance of the lessees out of more than their share of the mutual benefit amounts to. There are also many residents of the community who are not even lessees, being tenants of our lessees or members of their families. We feel that we have done well to build the second town, in point of population, in the county by application of our land policy, especially as we have welcomed people of all shades of opinion to our community.

For some years I believe our rents did lag far behind the economic rent but for the past several years it has been raised rather sharply and in the past year we have had for local use, after applying the state county and municipal taxes on our land and on the improvements of our lessees, half as much as we had paid in state, county and municipal taxes on the improvements and personal property of our lessees. This for community use after the state, county and town had received their money. Perhaps we are not negligent after all.

The presence of the people causes the rental value of the land of the community to advance. In the past year our population was

increased approximately twelve per cent, which increase will be reflected in our next appraisal, but the result of the land boom hereabouts is an increase of about sixty-six per cent in the taxable valuation of our lands. This is on account of speculation, not increase of population in either town or surrounding country. This county is not being developed by new homes and new business to this extent but its lands are changing hands on a speculative basis. This increase in taxes will have to be met from our rents but the real rental value has not been enhanced one iota by the speculation which has caused this increase in tax valuation.

The circumstances affecting such a place as this are not all apparent to the casual visitor; indeed, it is necessary to live in a place, and to study it at that, in order to understand its problems.

At this time the land boom seems to be dead and we feel that the presence of our community has had considerable to do with this desirable result.

Fairhope, Ala.

ANNE BELLANGEE CALL.

NEWS NOTES AND PERSONALS

CHARLES J. TULLY, City Controller of Ottawa, Ontario, Canada, is one of the most energetic workers for the cause in the Dominion. A few months since Mr. Tully caused the following proposition to be submitted to the voters of Ottawa: "Are you in favor of a reduction of assessments on business incomes and improvements on land at the rate of 10 per cent. per year for five years?" The vote stood :for, 8,583; against, 9,868. During the past year Mr. Tully has addressed ten municipal associations, about thirty service clubs and a number of High Schools, Colleges and Universities. He has also distributed a large amount of literature.

OUR Single Tax contemporary, *Progress*, of Melbourne, Australia, gives a good notice of the admirable pamphlet written and published by Edmund J. Burke, of Boston, noticed recently in these columns, the title of which is "Armageddon, the Irrepressible Conflict between the People and Privilege."

THE San Diego, California, Single Tax Society held its annual basket ball dinner on June 27 and listened to an address by Mr. Fred. A. Wilkie, a well known engineer of the city and a Single Taxer, on Industrial Democracy.

MR. A. C. CAMPBELL, of Ottawa, Canada, writes: "I feel under a debt of gratitude to you and to all the other devoted persons who, under discouragement and difficulty, keep on cultivating the field of public opinion and sowing the seed of real liberty."

JOSEPH H. FINK, who is secretary of the Housing Committee of the Brooklyn Bureau of Charities, has a two column article in the *Brooklyn Standard Union* in which he writes of housing conditions in that city, which are really worse than those prevailing in Manhattan.

A. G. BEECHER, of Warren, Pa., enclosing his subscription to LAND AND FREEDOM, writes: "It is a big dollar's worth you are giving."

A SHORT letter from August Willeges, of Sioux City, Iowa, is printed in the *New Republic* with the heading "The Gentle Single Taxer." The *New Republic* is nothing if not supercilious.

AMONG recent lecturers at the regular weekly luncheons of the Henry George Club of Pittsburgh, Pa., were Paul de Moll, Assistant City Solicitor of Philadelphia; Dr. William J. Van Essen, a prominent figure in the socialist movement; Harry H. Willock and James H. Gray.

GEORGE TOMFOHR, of Milk River, Alberta, Canada, must be numbered among those who have named their sons after the prophet. Henry George Tomfohr is now 26 months old.

MR. AND MRS. JULIAN SALE have recently returned to Toronto from Los Angeles, where they have been on an extended visit to their nine grandchildren. Mr. Sale for nearly half a century has been an active worker for the cause of economic justice.

HON. WILLIAM S. RANN, whom many of our friends will recall as the author of that excellent pamphlet "The Farmers of Our Revenue," and who is a frequent contributor to the newspapers, has retired from public office and is now engaged in the practice of law under the firm name of Rann, Vaughan and Sturtevant, Library Building, Buffalo. Mr. Rann served as reported on the *Buffalo Courier* in 1890 and as City Editor, 1891-5. In 1896 he became editor of the *News*, in 1897 editor *Buffalo Times*, and served as Corporation Counsel, 1914-24.

OLD TIME workers in the cause will recall the name of Chas. D. Blackhall of Buffalo, who did his part to educate by the publication of Single Tax cards. Mr. Blackhall is still active and just as optimistic as he was forty years ago.

ROBERT JACOBS, son of our friend, Louis P. Jacobs, of London, has just graduated from Balliol Colledge, Oxford, and will pay a visit to this country in September. He attended the Copenhagen Conference and is interested in our movement.

"IMMEDIATE restitution of all land and no bargaining with Land Lords," is the way our contemporary, the *Commonweal*, of London, voices its demands.

WALTER C. KEMPTON, of San Francisco, in renewing his subscription, writes, LAND AND FREEDOM is the one paper worth reading."

THE *Pennsylvania Commonweal* published by the Pennsylvania State Committee of the Commonwealth Land Party, and edited by R. C. Macauley, is now widely circulated, owing to the efforts put forth by the editor to make its aims and purposes known. For copies and terms write to Mr. Macauley at 1247 North 13th Street, Philadelphia.

CHARLES P. SWAYZE, of Niagara Falls, Ontario, is a member of the Provincial Parliament and an active Single Taxer.

HENRY S. BAKER is another strong Single Taxer of the same province and has a number of relatives, all of whom are members of the faith.

WHEN motoring through New England our friends should not fail to make the acquaintance of Mr. Patrick H. Faber, who is manager of the Oaks Hotel, at Springfield, Mass. And those who hit Buffalo will not neglect to call upon John McF. Howie, of the Hotel Touraine. Both men are staunch friends of the cause and both of them managers of first class hotels.

JOHN M. CAMPBELL, president of the Howe-Campbell Nursery Company, of Rochester, N. Y., became a believer in our cause on reading the first number of the *Standard*, and his optimism in the ultimate triumph of our cause has never slackened. His activities are Single Tax, ball games and his nursery business—we had almost said in that order.

JAMES C. MOAKLER, Cashier of the Bank of Niagara, at Niagara Falls, N. Y., is doing good work for the cause of real democracy.

HON. JOHN D. LYNN, who is ex-Judge and ex-United States Marshall, as well as his two sons, appreciate to the full the significance the Jeffersonian doctrine of "Clear the way and let 'em alone."

FRANK G. ANDERSON, of Jamestown, N. Y., is one of our old Single Taxers who dates his conversion before the days of the *Standard* published by Henry George in New York in 1887. Ever since he has written articles and letters for the Swedish and American press in advocacy of our principles.

FREDERICK H. MONROE, president of the Henry George Lecture Association, completed a four months visit to the Atlantic coast states on July 16. He will devote the remaining days of July and all of August and September to Wisconsin, Minnesota and the Dakotas.

MR. JOHN Z. WHITE, who has practically recovered his old time health, will speak in Wisconsin and Minnesota during the Fall.

HON. GEORGE H. DUNCAN, of East Jaffrey, New Hampshire, who has entered the campaign for the Democratic nomination for Congress this Fall, will fill occasional lecture dates in New England states even prior to November 4th.

MRS. CHARLOTTE E. SMITH, of Cleveland, former secretary of the Ohio Single Tax League, is among the list of candidates for the legislature to be voted for in the Democratic primaries on August 10. Another well known Single Taxer, J. H. Kaufman, is one of the Democratic nominees for governor of Ohio.

MRS. ELIZABETH M. PHILLIPS writes us that she with a group of Single Taxers contemplates a new and improved edition of "The Landlord's Game," which will be recalled by some of our readers as an interesting and instructive means of social amusement. Those interested may communicate with Mrs. Phillips, whose address is 2 Cherrydale Avenue, Clarendon, Virginia.

IN another column will be found a notice of the death of Charles A. Brothers. We are permitted to read a letter just received by Mr. Frank Stephens from James H. Brothers, who writes from California of his brother Charles as follows: "He and his wife spent three months of the last winter with us in Long Beach and we thought they were making a mistake to return to Oregon. But their duties were there and they thought it best to go. He often spoke of you and the wonderful work you did in our common cause. He never failed to speak for the Single Tax when opportunity offered." Mr Brothers was 62 years old.

EDWIN M. WHITE died in Boston, Mass., July 1. He was long one of the faithful and was among those who started Sunday afternoon meetings on Boston Common when the Henry George movement was in its Anti-Poverty stage, at which many persons got their first acquaintance with the land question and the relation it bears to all economic problems.

VANTILE W. CODDINGTON, of North Milwaukee, Vice President Lakeside Steel and Bridge Company, was superintendent for the construction of the Unity Building under ex-Governor John P. Altgeld, of revered memory.

J. CRAIG RALSTON, author of "The Shovelcrats" and other well known pamphlets, is special correspondent of the Milwaukee *Journal* at Madison, Wisconsin.

JOHN HARRINGTON, whose contributions to this paper will be recalled author of the "Single Tax in Wisconsin" and other pamphlets, is special counsel for the Inheritance Tax Commission at Madison.

HON. EDWARD NORDMAN, whose valuable contributions to the discussion of our principles (see pamphlet noted elsewhere in this issue) is Director of Markets for Wisconsin with headquarters at Madison.

KLANS L. HANSEN, a mechanical engineer, formerly of Pittsburgh, Pa., and now located at Milwaukee, is doing excellent work for the

cause in his new home. Among other activities he has arranged for John Z. White to address the Westminster Presbyterian Church at Milwaukee, Bellview and Prospect Avenue, on October 8, at 6 P. M.

PROF. SILAS Gillan, editor of the *Western Teacher*, in Milwaukee is doing much independent writing for our principles, as well as making frequent addresses to important educational groups.

IN a letter just received from Hon. George H. Duncan, official lecturer of the Henry George Association, over which F. H. Monroe presides, Mr. Duncan writes:

"This morning I received from Percy Williams of Pittsburgh announcement of the proposed new organization, Henry George Foundation, and am overjoyed to hear of it. It is time we all got together on some basis, because the 'time is ripe,' from all observations and reactions I have made and received the past year."

DR. WILLIAM SCHRAMEIER, of Berlin, Germany, is dead in China, the country to which he was devoted and whose people he loved. He was one of the most influential George men in Germany. To the Single Tax Five Year Book, which was issued from this office in 1917, Dr. Schrameier contributed the article on the Single Tax in Kiauchau for which application of our principles in that German colony in China he was responsible, being at that time colonial administrator for the German government. During the time work on that book was in progress we had much correspondence with him. He also contributed an article to the Special Number of the SINGLE TAX REVIEW for Germany which we issued in 1911. His death is a grave international loss to the movement.

JAMES B. ELLERY, of Erie, Pa., has a long letter in the Cleveland (Ohio) *News* in reply to a contributor to that paper who comments adversely on the Single Tax.

THE *Standard*, of Sydney, N. S. Wales, prints an interesting photograph of Henry George and E. W. Foxhall taken in 1890, on the occasion of Mr. George's visit to Australia. Mr. Foxhall, who was active in the arrangements for his reception, has just died in his 69th year. He was one of the leading Australian Single Taxers. In September 1914 he delivered the George commemoration address at Sydney. The *Standard* tells us that Mr. Foxhall was the author of three books, "The Claims of Capital," "Colorophobia" and "The Australian Minority."

THE *Standard*, by the way, carries a valuable and important series of papers on "The Economic Law of Rent," by Hon. H. F. Hardacre. We hope to see these in book form when they are completed.

"I CALVIN BLYTHE POWER, the youngest child of James Power, M. D. was born on a farm in Allegheny County, Pa., on March 26, 1838," is the way our old friend begins "My History," a little pamphlet of 12 pages and cover, in which he tells of his life and conversion to the doctrines of Henry George, whose works he began to study in 1891.

WHILE E. B. Gaston was away in Copenhagen attending the Conference there, the publication of the *Fairhope Courier* has been assisted by John Emery McLean. Mr. McLean is now a resident of Fairhope, where he is engaged in writing his forthcoming book on "Spiritual Economics." He is an old member of the Manhattan Single Tax Club, former editor of *Mind*, and the *Metaphysical Magazine*, and connected editorially with the old *Arena*, once under the editorship of B. O. Flower.

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This edition will be limited to one thousand copies. It is desirable to secure as many advance orders as possible in order to determine whether the publication may be undertaken without prospect of loss. Those who subscribe for five copies or more will have their names inscribed in gold on the cover and printed in the Appendix.

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